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United Nations

Voluntary funds administered by the United Nations High Commissioner for Refugees

Financial report and audited financial statements

for the year ended 31 December 2006 and

Report of the Board of Auditors

General Assembly
Official Records
Sixty-second Session
Supplement No. 5E (A/62/5/Add.5)

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Audited financial statements

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Report of the Board of Auditors

United Nations • New York, 2007

Note

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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Letters of transmittal

15 August 2007

I have the honour to transmit to you the report of the Board of Auditors on the financial statements of the United Nations High Commissioner for Refugees for the period ended 31 December 2006.

(*Signed*) Philippe **Séguin**
Premier Président de la Cour des comptes de France and
Chairman of the United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

2 March 2007

Sir,

Pursuant to the Financial Rules for Voluntary Funds Administered by the Office of the United Nations High Commissioner for Refugees, we have the honour to submit the accounts for 2006, certified as correct and approved in accordance with paragraph 11.4 of those Rules.

We confirm, to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the organization, the following representations in connection with your audit of the financial statements of the United Nations High Commissioner for Refugees for the year ended 31 December 2006:

1. We are responsible for preparing financial statements that properly present the activities of the organization, and for making accurate representations to you. All the accounting records have been made available for the purposes of your audit, and all the transactions of the organization that properly occurred in the financial period, have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you.

2. The financial statements were prepared in accordance with:

(a) The United Nations system accounting standards;

(b) The Financial Regulations of the United Nations;

(c) The Financial Rules established by the High Commissioner, in consultation with the Executive Committee;

(d) The accounting policies of the organization, as summarized in note 2 to the financial statements; those accounting policies have been applied on a basis consistent with the preceding financial periods.

3. The non-expendable property disclosed in note 15 to the financial statements was owned by the organization and was free of any charge. The cost of the non-expendable property in existence as at 31 December 2006, as disclosed in the note, was fairly stated.

4. The cash and inter-agency balances recorded are, in our opinion, fairly stated as at 31 December 2006.

5. All material accounts receivable have been included in the financial statements, and represent valid claims against debtors. Apart from the estimated uncollectable amounts, recorded under the provision for doubtful accounts receivables, we expect all significant accounts receivable at 31 December 2006 to be collected.

6. All known accounts payable have been included in the accounts.

The Chairman of the United Nations Board of Auditors
United Nations
New York

7. The unliquidated obligations recorded represent valid commitments of the organization and were established in accordance with the Financial Rules.

8. All material, legal or contingent liabilities have been appropriately reflected in the financial statements.

9. Except as disclosed in the financial statements, the financial position of the organization was not materially affected by:

(a) Charges or credits relating to prior years;

(b) Any changes in the basis of accounting.

10. All expenditure reported in the period was incurred in accordance with the financial regulations of the organization and any specific donor requirements.

11. All commitments against resources of future financial periods have been disclosed as required by the United Nations system accounting standards.

12. We further confirm that all losses of cash or receivables, ex gratia payments, presumptive fraud and fraud, wherever incurred, were communicated to the Board of Auditors.

13. Disclosure was made in the accounts of all matters necessary for the financial statements to present fairly the results of the transactions in the period.

14. There have been no events since the date of the statement of assets and liabilities that necessitate revision of the figures included in the financial statements or the notes thereto.

(*Signed*) Colin G. **Mitchell**
Controller and Director
Division of Financial and Administrative Management

(*Signed*) António **Guterres**
United Nations High Commissioner for Refugees

Chapter I
Financial highlights for the year ended 31 December 2006

A. Introduction

1. These financial highlights are complementary to the accounts of the Office of the United Nations High Commissioner for Refugees (UNHCR) for 2006. They present an overview of the consolidated results and analysis of the financial statements, by fund, highlighting significant trends and changes.

2. The financial highlights, the audited financial statements and the report of the Board of Auditors, along with the associated report of the Advisory Committee on Administrative and Budgetary Questions, will be submitted to the General Assembly at its sixty-second session.

B. Overview

3. In 2006, the gap between total funds available[1] for the Annual Programme Fund and the Executive Committee-approved budget was $183.2 million, compared to $102.2 million in 2005 and $28.9 million in 2004. The funding level of the annual programme budget in 2006 was 84 per cent, compared to 90 per cent in 2005 and 97 per cent in 2004.

4. In the light of fundability concerns, the 2006 Executive Committee-approved budget was reduced at the beginning of the year. A 20 per cent reduction was introduced on all programme budgets (including the operational reserve category I) and budgets for non-staff administrative costs. Subsequently, the operational reserve category I was reduced by $20 million. A further $20 million in budgetary reductions, half of which was at headquarters, were identified in the second quarter of 2006. Figure I provides a graphic comparison of total budgets, funds available and overall expenditures for the past five years for the Annual Programme Fund.

5. As a result of rigorous and cautious financial management, a higher level of cost consciousness was engendered at UNHCR headquarters and in the field alike. Consequently, a markedly more favourable financial position was achieved during 2006 in comparison with the situation at the end of 2005. The amount of $58.8 million was carried over into 2007 from the annual programme budget, out of which $28.8 million represents funds restricted by donor earmarking.

6. Funds available for the supplementary programme budget in 2006 amounted to $251.4 million, compared to $317.2 million in 2005, representing a funding level of 77.5 per cent in 2006 and 77 per cent in 2005. Figure II provides a graphic comparison of total budget, funds available and overall expenditures for the past five years for the Supplementary Programme Fund.

7. Total funds available for the annual programme budget and supplementary programme budget in 2006 exceeded total expenditures by $114.2 million, compared to $66.4 million in 2005 and $64.9 million in 2004. In the past five years, the excess of total funds available over total expenditures has ranged from $49.5

[1] Total funds available consist of voluntary contributions, interest and miscellaneous income, currency-exchange adjustments, transfers and adjustments, and beginning fund balances.

million to $114.2 million. Figure III provides a comparison of total budget, funds available and overall expenditures for the Annual and Supplementary Programme Funds for the past five years.

Figure I
Comparative figures for the Annual Programme Fund

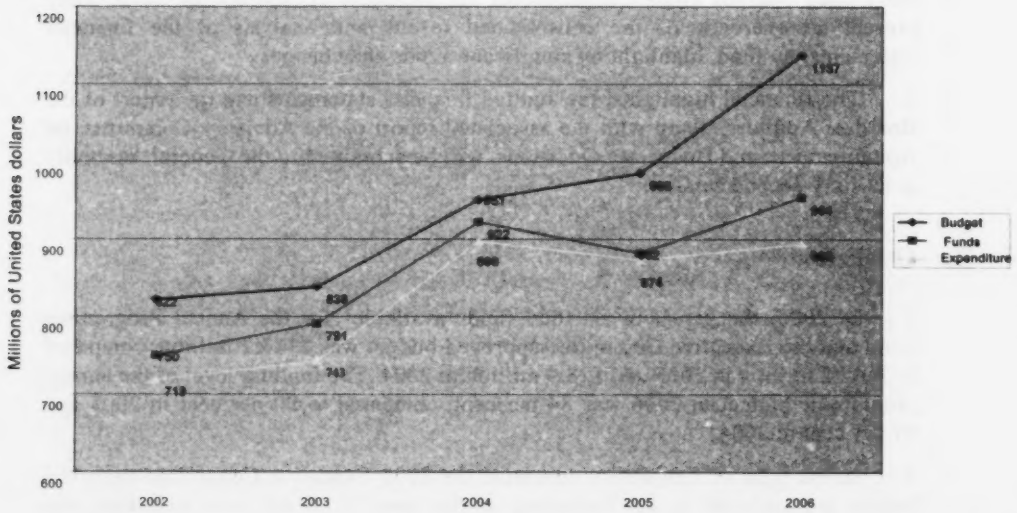


Figure II
Comparative figures for the Supplementary Programme Fund

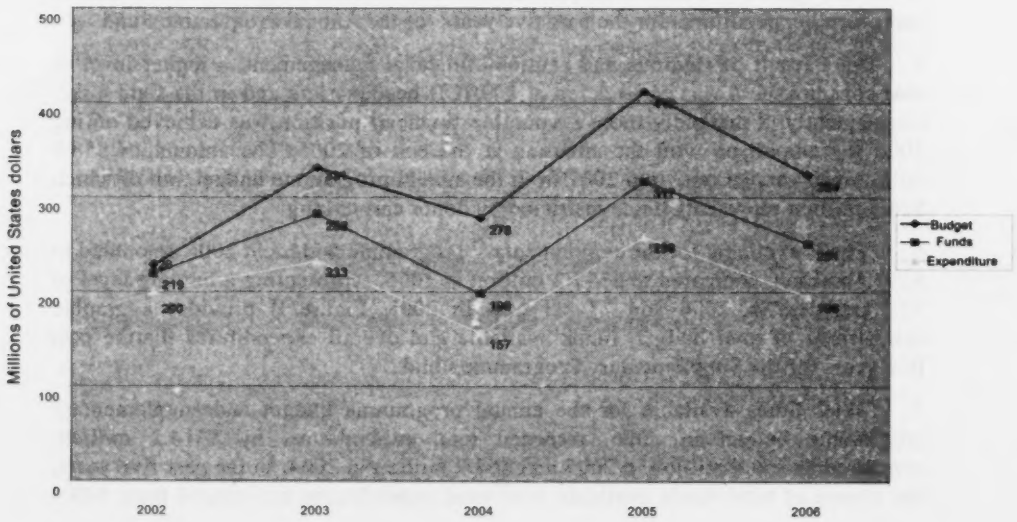
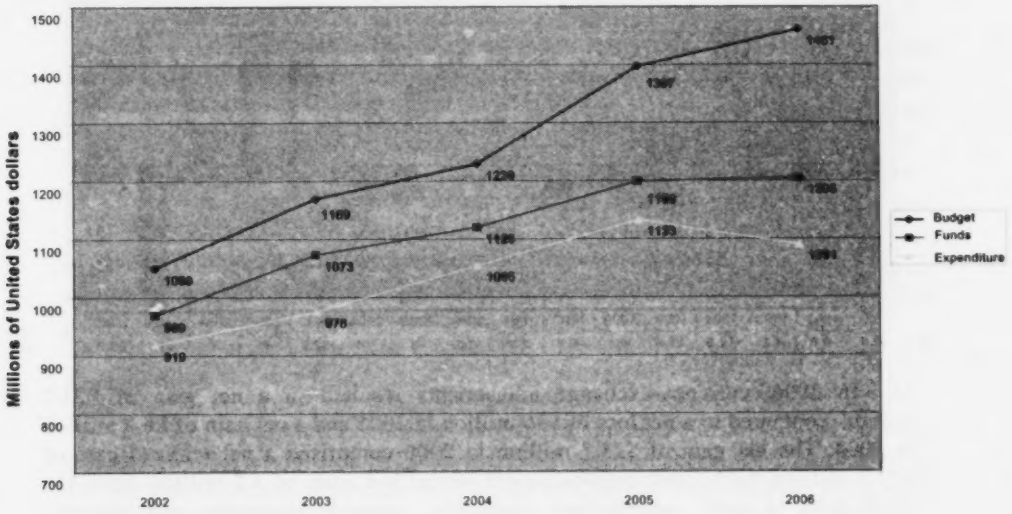


Figure III
Combined figures for the Annual and Supplementary Programme Funds



C. Annual Programme Fund

Voluntary contributions

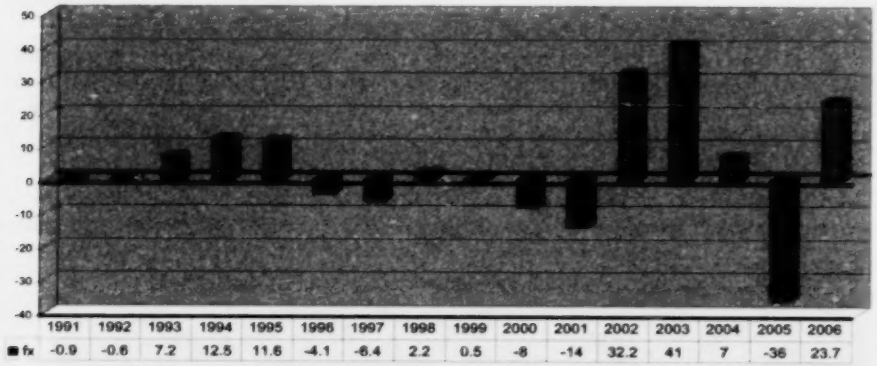
8. In 2006, UNHCR received voluntary contributions in the amount of $897.1 million, which represented 78.9 per cent of the annual programme budget, including the operational reserve category II. In 2005 and 2004, voluntary contributions against the annual programme budget amounted to $837.8 million (85 per cent) and $821.7 million (86.4 per cent), respectively. This represents an increase in voluntary contributions to the annual programme budget of $59.3 million, or 7.1 per cent, from the 2005 level. However, with the increase in the annual programme budget from $985.1 million in 2005 to $1,136.8 million in 2006, voluntary contributions decreased as a proportion of the budget.

9. Additional income was derived from miscellaneous sources, such as currency-exchange adjustments, interest income, inter-fund transfers and other adjustments.

Other income: currency-exchange adjustments

10. Figure IV provides a view of the overall trends in currency-exchange gains and losses for UNHCR. While exchange fluctuations from year to year give the appearance of volatility, their longer-term impact on UNHCR income and expenditures has been neutral.

Figure IV
Overall trends in currency-exchange gains and losses



11. In 2006, currency-exchange adjustments resulted in a net gain of $23.7 million, compared to a net loss of $36 million in 2005 and a net gain of $6.9 million in 2004. The net gain of $23.7 million in 2006 comprised a net realized gain of $12.2 million from contributions; a net unrealized gain of $5 million from the revaluation of cash, contributions receivable, accounts receivable and accounts payable during and at the end of the year; and a realized gain of $6.5 million from transactions that were settled during the year in accordance with the United Nations operational rates of exchange in effect at the time of the transaction.

12. The significant gain from currency-exchange adjustments in 2006 compared to 2005 is attributable principally to the weakening of the United States dollar. Apart from the Japanese yen, all major currencies appreciated against the United States dollar in 2006. Table 1 provides an overview of changes in the major currencies against the United States dollar in 2006.

Table 1
Changes in major currencies against the United States dollar in 2006

	Currency units per United States dollar		
Currency	*31 December 2006*	*Previous year*	*Percentage change*
Australian dollar	1.27	1.37	7.3
Canadian dollar	1.16	1.17	0.9
Danish krone	5.67	6.30	10.0
Japanese yen	118.00	117.00	-0.9
Norwegian krone	6.27	6.77	7.4
Swedish krona	6.87	7.96	13.7
Swiss franc	1.22	1.31	6.9
United Kingdom pound sterling	0.511	0.581	12.0
Euro	0.76	0.845	10.1

13. In 2006, approximately 48 per cent of the organization's voluntary contributions were denominated in United States dollars, 26 per cent in euros, 6 per cent in Swedish kronor, 5 per cent in Norwegian kroner, 4 per cent in Danish kroner, 5 per cent in pounds sterling and the remaining 6 per cent in other major currencies. Conscious of the volatility of the currency-exchange markets and the significant risk that unanticipated exchange-rate changes can present for operations, management will continue to closely monitor, and mitigate to the extent possible, the risk of negative exchange impacts.

Other income: interest income

14. The organization earns interest income primarily from cash and term deposit balances it maintains throughout the year. In 2006, interest income was $4.2 million, compared to $2.3 million in 2005, representing an increase of $1.9 million. This reflects the significant increase in short-term interest rates.

Expenditures

15. In 2006, expenditures under the Annual Programme Fund were $894.8 million, compared to $874.4 million in 2005, representing an increase of $20.4 million, or 2.3 per cent. Expenditures under the Annual Programme Fund in 2006 represented 79 per cent of the annual programme budget.

Reserves and fund balances

16. The reserves and fund balances for the Annual Programme Fund for 2006 amounted to $58.8 million. That amount comprises $30 million in unearmarked funds and $28.8 million in earmarked funds, including $10.9 million in the operational reserve category II (subsequently renamed "New or additional activities — mandate-related").

Cash balances

17. At the end of 2006, total cash available for the Annual Programme Fund was $89.8 million, compared to $6.6 million in 2005, reflecting a significant improvement in the liquidity of the Fund.

D. Supplementary Programme Fund

Voluntary contributions

18. In 2006, the supplementary programme budget amounted to $324.3 million. Voluntary contributions received in this respect amounted to $203.5 million, or 62.7 per cent of the budget. In 2005, the supplementary programme budget amounted to $412.2 million, for which the organization received $287.5 million in voluntary contributions, reflecting a budget funding rate of 69.7 per cent.

19. There were 18 supplementary programmes in 2006, as compared to 8 in 2005. While there was an increase in the number of programmes, there was a decrease in the total budget of all supplementary programmes during the year. This explains in part the decrease in supplementary programme funding for 2006. The major supplementary programmes for 2006 were those on the repatriation and

reintegration of Sudanese refugees; the Iraq operation; the repatriation and reintegration of Congolese refugees; the Indian Ocean earthquake/tsunami operation; the South Asia earthquake; and protection and assistance for refugees and internally displaced people in Darfur.

Reserves and fund balances

20. The reserves and fund balances for the Supplementary Programme Fund for 2006 amounted to $55.4 million, compared to $58.7 million in 2005.

Cash balances

21. At the end of 2006, total cash available for the Supplementary Programme Fund was $55.5 million, compared to $57.7 million in 2005.

E. Unified budget (excluding the United Nations regular budget and the Junior Professional Officers programme)

22. In 2006, total expenditures for programmed activities under the Unified Budget (excluding the United Nations regular budget and the Junior Professional Officers programme) amounted to $1,059.4 million, compared to $1,094.4 in 2005, representing a decrease of $35 million, or 3.2 per cent. The combined expenditures of the Annual and Supplementary Programme Funds were 90 per cent of total funds available in 2006.

Cost structure of the unified budget

23. The cost structure of the unified budget (in terms of relative share of management and administration, programme support and programme) has remained stable over the past five years, as shown in Table 2.

Table 2
Cost structure of the unified budget, excluding contributions from the United Nations regular budget

	Percentage				
	2002	*2003*	*2004*	*2005*	*2006*
Management and administration	4	5	5	4	5
Programme support	22	23	24	24	24
Programme	74	72	71	72	71

Implementing-partner expenditures

24. In 2006, UNHCR disbursed a total of $315.3 million, or 30 per cent of programmed expenditures, through implementing partners. This compares with $324 million, or 30 per cent, in 2005, and $329 million, or 32 per cent, in 2004.

F. All funds

Voluntary contributions

25. In 2006, against a revised total budget of $1,471.1 million, voluntary contributions reached $1,110.9 million, compared to $1,134.9 million in 2005, representing a decrease of $24 million, or 2.1 per cent.

Expenditures

26. In 2006, total expenditures amounted to $1,104.1 million, compared to $1,144.7 million in 2005, representing a decrease of $40.6 million, or 3.5 per cent. Total expenditures were 85 per cent of total funds available in 2006.

Reserves and fund balances

27. The total reserves and fund balances of the organization for 2006 amounted to $195.2 million, comprising $50 million for the Working Capital and Guarantee Fund, $58.8 million for the Annual Programme Fund, $55.4 million for the Supplementary Programme Fund, $6.8 million for the Junior Professional Officers programme and $24.2 million for the Medical Insurance Plan.

28. The total reserves and fund balances of the organization for 2005 amounted to $133.3 million, comprising $37.8 million for the Working Capital and Guarantee Fund, $7.8 million for the Annual Programme Fund (all earmarked, including the borrowing of $12.2 million from the Working Capital and Guarantee Fund), $58.7 million for the Supplementary Programme Fund, $7.4 million for the Junior Professional Officers programme and $20.9 million for the Medical Insurance Plan.

29. The increase in reserves and fund balances to $195.2 million at the end of 2006, compared to $133.3 million at the end of 2005, is attributable mainly to an increase of $51 million in the annual programme reserves and fund balance; an increase of $3.2 million in the Medical Insurance Plan fund balance; the net currency-exchange gain of $23.7 million; and the repayment of the $12.2 million loan that allowed the Working Capital and Guarantee Fund balance to be brought back to $50 million. Reserves and fund balances available for programme activities amounted to $164.2 million (reserves and fund balances available for the Working Capital and Guarantee Fund, the Annual Programme Fund and the Supplementary Programme Fund).

Cash balances

30. At the end of 2006, total cash resources had increased to $225.3 million, from $133.3 million in 2005, compared to $147.1 million in 2004.

Unfunded liabilities

31. In 2006, the liabilities for after-service health insurance, accrued leave and termination benefits were $447 million, compared with $417 million in 2005 and $336 million in 2004. These increasing liabilities are unfunded. In order to assess possible options for funding, the organization is awaiting the results of the United Nations Secretariat's proposal submitted to the General Assembly in February 2007 (see A/61/730) on possible measures for funding these liabilities over time. UNHCR

continues to consult with the United Nations Secretariat and other United Nations organizations that have unfunded liabilities, with a view to formulating a comprehensive approach that addresses the particular situation of voluntarily funded organizations such as UNHCR.[2]

Unliquidated obligations

32. The percentage of unliquidated obligations compared to total programmed activities showed a slight increase in 2006. At the end of 2006, unliquidated obligations were $84.1 million, or 8 per cent of total programmed activity, compared to $81.5 million, or 7.2 per cent of total programmed activity in 2005, and $91.5 million, or 8.7 per cent of total programmed activity in 2004.

Cancellation of prior-year obligations

33. In 2006, the cancellation of prior-year obligations amounted to $14.8 million, representing 18 per cent of unliquidated obligations at the end of 2005. Comparable figures for previous years are $15.1 million, or 18.5 per cent, in 2005, and $17.5 million, or 20 per cent, in 2004. Management continues to pay close attention to the verification of amounts recorded as unliquidated obligations.

Central Emergency Response Fund

34. During 2006, UNHCR did not borrow from the Central Emergency Response Fund; however, the Office received contributions, in the form of Central Emergency Response Fund grants, amounting to $25.2 million in 2006.

G. Other items of interest

Contributions receivable

35. Collections on outstanding contributions have improved significantly, as seen from the steady decrease of contributions receivable to $66.6 million in 2006, from $79.8 million in 2005 and $84.2 million in 2004. This meaningful reduction can be attributed to more stringent monitoring of contributions receivable and stronger donor commitment to more timely payment of pledged income.

Governance structures, principles and accountability

36. In line with General Assembly resolutions A/57/278 A and A/59/264 A, requesting the Secretary-General and the executive heads of the funds and programmes of the United Nations to examine governance structures, principles and accountability throughout the United Nations system, UNHCR continued to review its organizational design and structure. In order to assist in the effective discharge of accountability, the UNHCR Financial Internal Control Framework was implemented in May 2006; it defines how the organization delegates financial authority and

[2] The Advisory Committee on Administrative and Budgetary Questions considered the above proposal during the sixty-first session of the General Assembly (see A/61/791) and recommended that the Assembly authorize the establishment of a separate special account for after-service health insurance funds. The Advisory Committee also encouraged the Secretary-General to further develop his long-term investment strategy for after-service health insurance.

secures effective control over the disbursement of funds. Functions within the expenditure process are redefined, segregated and assigned, in accordance with the operational needs of the organization. The framework also optimizes the use of automated workflows and system-based controls.

37. In addition, the Office of the Controller issued the booklet "UNHCR financial empowerment and accountability framework" in August 2006. The booklet is an update of the "Financial management accountability framework" published in November 1997, reflecting the changed environment, lessons learned and the impact of the progressive implementation of the new enterprise resource planning system since 2004.

Chapter II
Report of the Board of Auditors

Summary

The Board of Auditors has audited the financial statements of the Office of the United Nations High Commissioner for Refugees (UNHCR) for the period from 1 January to 31 December 2006. The Board has also reviewed its operations at UNHCR headquarters in Geneva and at field offices in Kenya (for Somalia) and in Uganda. The Board issued an unqualified audit opinion in respect of the UNHCR financial statements for the year ended 31 December 2006 but emphasized its concerns as regards the timeliness, monitoring and impact on the UNHCR financial situation of audit certificates in respect of implementing partners' expenditure, deficient asset management and its impact on the value of non-expendable property disclosed in note 15 to the financial statements and the improper recording of some expenditures incurred in 2007 as unliquidated obligations as at 31 December 2006.

Implementation of previous recommendations

The Board reviewed the actions taken by UNHCR to implement the 64 recommendations made in its report for the financial year ended 31 December 2005. Of the 64 recommendations, 5 had been implemented (8 per cent), while 57 were under implementation (89 per cent) and 2 had not been implemented (3 per cent), as shown in the annex to the present report.

Coordination among oversight bodies

The Board coordinates with the other oversight bodies (Office of Internal Oversight Services, Joint Inspection Unit) in the planning of its audits in order to avoid duplication of efforts. This was especially relevant as regards the coverage by the Office of Internal Oversight Services of UNHCR field operations, as the Board took steps to avoid duplication and overlap. Reliance was placed on internal audit findings as appropriate and as per our professional judgement.

Financial overview

In order to avoid a shortfall of resources, UNHCR reduced its administrative costs. From 2005 to 2006 expenditures fell by 3 per cent, while resources increased by 4 per cent. UNHCR recorded an excess of income over expenditure of $47 million for 2006, and reserves at year's end totalled $195 million, the largest year-end amount recorded in the last five years. The improvement in the financial position of UNHCR was due mainly to a combination of cost-control measures and foreign exchange gains. The sustainability of this improvement depended on the ability of UNHCR to build on these short-term remedies to secure a more permanent turnaround.

Treasury management

Despite recording a foreign exchange gain of $23.7 million as at 31 December 2006, UNHCR continued to be exposed to considerable currency fluctuation risk. UNHCR needed to develop foreign-exchange risk management strategies, tools for cash forecasting and a more integrated treasury management system. The installation of such a system was scheduled for completion in December 2007.

Bank accounts

UNHCR did not keep an accurate list of bank accounts closed during 2006. In respect of 403 bank accounts, three year-end reconciliations had not been performed, two were inadequately supported and another two contained unexplained entries. These control lapses raised concerns as to the effectiveness of this essential control.

Implementing partners' expenditures

UNHCR disbursed $315.3 million to implementing partners in 2006. As at 31 December 2006, UNHCR had received justifications by way of subproject monitoring reports in respect of $204.9 million, or 65 per cent of those disbursements. As at 22 June 2007, it had received subproject monitoring reports covering $296.1 million, or 93.9 per cent of disbursements to implementing partners, or 98.4 per cent of disbursements excluding extended projects.

As at the same date, audit certificates had been received in respect of only 3 per cent of the $276.2 million in 2006 implementing-partner expenditure, as the certificates were not due until 31 July 2007; and audit certificates had been received in respect of $241.3 million of 2004 expenditure and $234.6 million of 2005 expenditure, representing in each case 76 per cent of the amount in respect of which audit certificates were due for that financial period. The audit certificates received contained qualified audit opinions in respect of 7.9 per cent and 5.3 per cent of the 2004 and 2005 expenditure subject to audit certification, respectively. The impact of these qualified audit opinions on the financial position of the Office of the United Nations High Commissioner for Refugees varied depending on the exact nature of the findings supporting the opinion.

Unliquidated obligations

Unliquidated obligations amounted to $84.1 million as at 31 December 2006, of which $2.9 million (3.4 per cent) was not adequately supported.

Non-expendable property

Note 15 to the financial statements discloses the value of non-expendable property. In 2006, the migration to a new asset management system highlighted deficiencies in the legacy asset-tracking system, including: wrong data entries; inflated values because of entries in local currencies instead of United States dollars; errors in the depreciation rate applied by the database; and duplication of the disposal of the same assets in different locations.

Executive Office

The procedure followed for the recruitment of the Deputy High Commissioner and Assistant High Commissioners was not established in writing. This created a risk that future recruitments might not comply with United Nations staff regulation 4.3, on the competitive selection of staff. The performance appraisal of the same staff members did not comply with staff rule 101.3 (c).

Emergency and Security Service

The personnel situation of the Emergency and Security Service was characterized by low staff retention and high staff vacancies. The emergency response of UNHCR depended increasingly on standby arrangements with external partners, who represented 46 per cent of staff deployed to emergencies in the first 10 months of 2006. Although UNHCR had decided that its emergency stockpiles should address the needs of 500,000 refugees, the Board noted that the actual stock fell short of that objective by at least 25 per cent.

The Board was concerned that 36 per cent of duty stations were not compliant with minimum operating security standards, including seven field offices in phase III security areas.

Refugee data collection

The Board assessed the consistency of refugee statistics in Uganda and found that the estimates of the refugee population as at 31 December 2006 were unreliable.

Ethical standards

In one country office, several staff members' spouses were employed in positions of responsibility with an implementing partner non-governmental organization or working as UNHCR consultants. This situation was allowed by existing policies, even though it created a potential conflict of interest that may be detrimental to the interests of UNHCR.

The Board's main recommendations are contained in paragraph 9 of the present report.

A. Introduction

1. The Board of Auditors has audited the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2006, in accordance with General Assembly resolution 74 (I) of 7 December 1946. The audit was conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations and the annex thereto, the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and the International Standards on Auditing. Those standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January to 31 December 2006 had been incurred for the purposes approved by the Executive Committee; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules of the United Nations and the Financial Rules for the Voluntary Funds administered by the United Nations High Commissioner for Refugees; and whether the financial statements presented fairly the financial position as at 31 December 2006 and the results of operations for the period then ended. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent that the Board considered necessary to form an opinion on the financial statements.

3. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under United Nations financial regulation 7.5 and article 11.4 of the Financial Rules for Voluntary Funds Administered by the United Nations High Commissioner for Refugees, principally on the management of the Executive Office, the Emergency and Security Service and UNHCR operations in Somalia and Uganda. The audit was carried out at the headquarters of the Office of the United Nations High Commissioner for Refugees (UNHCR) in Geneva and at its offices in Kenya (for Somalia) and Uganda for the same period. An audit team also visited the Dubai warehouse.

4. The General Assembly also requested the Board to follow up on previous recommendations and to report to it accordingly. Those matters are addressed in paragraphs 6 to 8 below.

5. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration, whose views have been appropriately reflected in the report.

1. Previous recommendations not fully implemented

Year ended 31 December 2005

6. For the year ended 31 December 2005 (see A/61/5/Add.5), of a total of 64 recommendations, 5 (8 per cent) had been implemented by April 2007, 57 (89 per cent) were under implementation and 2 (3 per cent) had not been implemented. The comments of the Board have been summarized in the annex to the present report.

Ageing of previous recommendations

7. The Board evaluated the ageing of its previous recommendations that had not yet been fully implemented, as requested by the Advisory Committee on Administrative and Budgetary Questions (see A/59/736, para. 8, and A/60/387, paras. 12 and 20). The annex to the present report indicates the financial period when such recommendations were first made.

8. Of the 57 recommendations not yet fully implemented, 35 (61 per cent) relate to 2005, 1 (2 per cent) to 2004, 20 (35 per cent) to 2003 and 1 (2 per cent) to 2000. The Board's further comments on these specific outstanding recommendations are addressed elsewhere in the present report.

2. Main recommendations

9. **The Board's main recommendations are that UNHCR:**

(a) **Continue to implement a strict "staff in between assignments" policy, with a view to providing every staff member with a full-time assignment in order to limit the cost for the organization (para. 14);**

(b) **Improve its treasury risk management, prepare guidelines in respect of its centralized pooling policy and implement better segregation of duties in banking operations (para. 35);**

(c) **Take comprehensive steps to manage its foreign-exchange risk exposure (para. 40);**

(d) **Incorporate into its contributions tracking system an indicator to assess the time lag between the due date and payment of contributions, and formalize the payment-due dates of pledged contributions into contractual agreements (para. 42);**

(e) **Update periodically the status of bank accounts (para. 44);**

(f) **Improve the effectiveness of communication between the Finance Department and the Treasury Section (para. 46);**

(g) **Fully reconcile all bank accounts in a timely manner (para. 51);**

(h) **Introduce controls to avoid negative balances on petty-cash accounts (para. 54);**

(i) **Continue to accelerate the pace of submission of subproject monitoring reports (para. 57);**

(j) **Significantly increase the proportion of audit certificates (para. 60);**

(k) **Take all necessary steps to secure reasonable assurance on the reported use of funds by implementing partners prior to the final audit of its financial statements and disclose any relevant concerns regarding this usage in the notes to the financial statements (para. 62);**

(l) **Strengthen the monitoring of subprojects (para. 74);**

(m) **Review its process to ensure the validity of unliquidated obligations (para. 78);**

(n) **Complete the data clean-up exercise of the asset database started in 2005 (para. 82);**

(o) **Periodically reconcile the amount of the purchases recorded in the accounts and those entered into the database (para. 85);**

(p) **Pursue its effort to perform timely annual physical inventories (para. 89);**

(q) **Update the assets database and report the decisions made by local asset management boards in a timely manner (para. 94);**

(r) **Reduce the time between changes in country assessments and their approval (para. 130);**

(s) **Bring its stock in line with its target level of 500,000 refugees (para. 134);**

(t) **Improve the accuracy of its demographic estimates and test them for reasonableness (para. 142);**

(u) **In consultation with the United Nations Ethics Office, request the United Nations System Chief Executives Board for Coordination to address the gap in current conflict of interest policies (para. 149).**

10. The Board's other recommendations appear in paragraphs 65, 67, 71, 87, 92, 96, 98, 101, 106, 108, 110, 115, 120, 122, 126, 132 and 138.

B. Special requests from the General Assembly and the Advisory Committee on Administrative and Budgetary Questions

Staff in between assignments

11. The Advisory Committee on Administrative and Budgetary Questions requested the Board to provide an update on the situation of staff in between assignments (A/60/387, para. 9).

12. From 2003 to 2006 the number of Professional staff in between assignments decreased by 13 per cent (from 187 to 162), although from 2005 to 2006 it increased from 113 to 162, as shown in table 1.

Table 1
Staff in between assignments

	Number of staff				*Percentage reduction, 2003-2006*
Grade	*2003*	*2004*	*2005*	*2006*	
D-1	7	3	5	5	29
P-5	32	24	24	30	6
P-4	75	36	47	67	11
P-3	58	84	33	51	12

Grade	Number of staff				Percentage reduction, 2003-2006
	2003	2004	2005	2006	
P-2	15	3	4	9	40
Total	**187**	**150**	**113**	**162**	**13**
Estimated annual average cost (millions of United States dollars)	**8.6**	**6.9**	**5.2**	**7.8**	**9**

Source: UNHCR.

13. On the basis of an average salary (gross, P-4, step VI), the annual cost of staff in between assignments for the organization diminished by 9 per cent during the period from 2003 to 2006. However, from 2005 to 2006 the annual cost increased from $5.2 million to $7.8 million. A new policy was issued in May 2006 (IOM/FOM/40/2006), which facilitated the placement of staff in between assignments. UNHCR stated that of the total 162 staff in between assignments at the end of 2006, only 88 were actually not working, and the rest were on temporary assignment or on mission.

14. **The Board reiterates its previous recommendations (A/58/5/Add.5, chap. II, para. 115 and A/61/5/Add.5, chap. II, para. 23) that UNHCR continue to implement a strict "staff in between assignments" policy, with a view to providing every staff member with a full-time assignment in order to limit the cost for the organization.**

International Public Sector Accounting Standards

15. UNHCR established an International Public Sector Accounting Standards Task Force in October 2006. Working groups have been established for each major area affected by those Accounting Standards. The Asset Working Group was the first one established, and it has held a number of meetings. At the date of the audit, UNHCR had not yet established a project implementation plan for the International Public Sector Accounting Standards.

16. The Board will keep the implementation of the International Public Sector Accounting Standards under review and report on it to the General Assembly during the next reporting cycle.

C. Detailed findings and recommendations

1. Financial overview

17. In A/61/350, paragraphs 54 and 56, the Advisory Committee on Administrative and Budgetary Questions made the following recommendation: "The Advisory Committee shares the Board's concern regarding the sustainability of UNHCR expenditures, as for the past six years expenditures have been higher than income, leading to stagnating reserve and fund balances at the end of the year ... The Committee stresses the importance of ensuring predictability, flexibility and early funding, particularly in the context of the upcoming biennial budget cycle, as well as of expanding the base".

18. Table 2 provides extracts from the financial statements over the past six years. After increasing each year, expenditures fell by $40.4 million in 2006, to $1.104 billion (a decrease of 3 per cent), while resources totalled $1.151 billion, which represented an increase of 4 per cent.

Table 2
Income and expenditures and change in reserves and fund balances, 2001-2006

	2001	*2002*	*2003*	*2004*	*2005*	*2006*	*Percentage change*	
	(Millions of United States dollars)						*2005-2006*	*2001-2006*
Total income	775	858	1 006	1 007	1 112	1 151	4	49
Total expenditure	783	908	985	1 065	1 144	1 104	-3	41
Excess (shortfall) of income over expenditure	-8	-50	21	-58	-32	47	247	39
Prior-year adjustments	29	21	30	29	23	15	-35	-49
Reserves and fund balances, end of year	149	120	171	142	133	195	47	31
Reserves expressed in months of expenditure	2.3	1.6	2.1	1.6	1.4	2.1	50	-9

19. After posting a shortfall for two years, in 2006 UNHCR recorded a surplus of $47 million. Reserves at year's end totalled $195 million, after having fallen to $133 million the previous year. The amount of $195 million represents approximately two months of expenditure.

20. A number of key indicators of the financial condition of UNHCR showed an improvement, as reflected in table 3.

Table 3
Financial ratios

	2002	*2003*	*2004*	*2005*	*2006*
Contributions outstanding/assets[a]	0.29	0.25	0.31	0.32	0.2
Cash and term deposits/assets[b]	0.61	0.66	0.56	0.54	0.68
Cash and term deposits/liabilities[c]	1.31	1.58	1.19	1.19	1.68
Unliquidated obligations/liabilities[d]	0.74	0.71	0.75	0.73	0.63

[a] A low indicator depicts a healthy financial position.
[b] A high indicator depicts a healthy financial position.
[c] A low indicator is a reflection that insufficient cash is available to settle debts.
[d] A low indicator is a reflection that obligations are being liquidated.

21. According to unaudited figures provided by the Office of the High Commissioner, the number of beneficiaries (persons of concern) of UNHCR activities was 20.7 million in 2006, compared to 19.5 million in 2005 and

17.1 million in 2004. Consequently, expenditure per person of concern decreased from 2005 to 2006, from $58.70 to $53.30. However, it remained higher than in the period from 2000 to 2003, when an average of $42 was spent per person of concern, as shown in table 4.

Table 4
Expenditure per person of concern

	2000	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*Percentage change, 2005-2006*
Number of persons of concern at beginning of year (millions)	20.6	21.8	19.8	20.6	17.1	19.5	20.7	6.0
Expenditure/person of concern (United States dollars)	38.1	35.9	45.9	47.8	62.3	58.7	53.3	-9.2

Source: UNHCR.

22. In A/61/5/Add.5, the Board was concerned about the increase in expenditures in relation to income. Except for 2003, from 2000 to 2005 expenditures had exceeded income, which resulted in the stagnation of reserves and fund balances at the end of that period. UNHCR explained that the situation was due to the growing discrepancy between expanding budgets and available funds, increasingly rigid personnel expenses, the heavy concentration of staff resources in Geneva and the weak mechanism for protecting against fluctuations in the foreign-exchange currency market.

23. The Board had recommended that UNHCR adopt a strategy aimed at increasing its income and noted that UNHCR could improve its financial position by taking several measures, such as managing exchange positions more effectively, given the delays in the payment of contributions; controlling personnel expenses through stricter management of expenditures related to staff in between assignments; improving planning; and fine-tuning financial information concerning purchases.

24. In order to avoid the expected shortfall of resources in relation to expenditures, UNHCR set a cap on its budget estimate for 2006 and took measures aimed at reducing administrative costs. The restrictions concerned the hiring of temporary staff at headquarters and resulted in a net reduction of 612 jobs. The rate of increase in personnel expenses — from 2003 to 2004 the increase was 21.6 per cent, and from 2004 to 2005 it was 13.3 per cent ($51 million) — fell to 5.8 per cent in 2006. There were decreases for other expenditure items, including services (-$29.5 million), purchases of assets (-$20 million) and purchases of supplies and materials (-$6.8 million). As a result, after several years of growth, the total of UNHCR expenditures was reduced by more than $40 million, as shown in table 5.

Table 5
Expenditures, 2005-2006

	2005	*2006*	*Percentage change, 2005-2006*
	(Thousands of United States dollars)		
Personnel expenses	426 414.3	451 174.9	5.81
Services	320 546.7	291 077	-9.19
Advances to implementing partners	8 042.8	11 846.6	47.30
Goods, materials and supplies	135 534.6	128 728.5	-5.02
General operating expenses	76 848.4	74 166.7	-3.49
Other expenses	177 301.2	147 290.1	-16.93
Total expenditures	**1 144 688**	**1 104 283.8**	**-3.53**

25. The other main reason for the improvement in the financial position of UNHCR was an exchange gain of $23.7 million, compared to a loss of $36 million the previous year. The hedging of foreign-exchange risk is discussed in paragraph 36 to 42 below.

26. Voluntary contributions decreased by nearly $24 million in 2006 from the level of the previous year. Voluntary contributions towards the annual programme budget increased from $837.8 million in 2005 to $897.1 million in 2006. However, they decreased as a proportion of the 2006 budget, accounting for only 79 per cent of the approved budget, versus 85 per cent in 2005. The decrease in the amount of voluntary contributions is another source of vulnerability for UNHCR, since it depends exclusively on voluntary contributions (the regular-budget contribution of the United Nations to UNHCR is disclosed in the UNHCR financial statements as a voluntary contribution from the United Nations).

27. The Board has noted that the improvement in the financial position of UNHCR was due mainly to a combination of cost-control measures and foreign exchange gains. The sustainability of this improvement depended on the ability of UNHCR to build on these short-term remedies to secure a more permanent turnaround.

28. As noted by the Board in previous years, the reserves ($195 million, of which only $80 million was not earmarked in 2006, including $50 million from the Working Capital and Guarantee Fund) were not adequate to cover the amount of $477 million for long-term obligations related to staff benefits payable after the end of their service. At the end of 2006, those obligations were more than twice the total amount of reserves.

Table 6
Comparison of reserves and benefits payable to staff
(Millions of United States dollars)

		2002	*2003*	*2004*	*2005*	*2006*
Reserves	Not earmarked (all funds)	50	78	74	46	80
Liabilities	After-service health insurance	120	136	175	249	265
	Accrued annual leave	22	25	28	24	32
	Termination benefits	121	129	133	145	150
Total liabilities		**263**	**290**	**336**	**464**	**477**
Unfunded liabilities		**213**	**212**	**262**	**418**	**397**

29. On 26 March 2007, the Controller of the United Nations wrote to the funds and programmes to inform them that the United Nations would show liabilities for after-service health insurance, accrued annual leave and repatriation benefits as an adjustment against the opening reserves and fund balances as at 1 January 2006 in its interim financial statements for the first year of the biennium 2006-2007. The Controller suggested that the funds and programmes take appropriate steps to reflect parallel changes in their own statements. UNHCR stated that it would reflect accrued liabilities for after-service health insurance in its financial statements for the year ending 31 December 2007, as its 2006 accounts were closed prior to receipt of the Controller's letter.

2. Treasury management

30. As at 31 December 2006, the total cash balance amounted to $225 million, with $5.2 million in income having been generated during the year. At the end of 2005, the cash balance was $133 million and interest income totalled $2.7 million. The cash balance as at 31 December 2006 had thus increased by $92 million over the level of the previous year.

31. In its previous report, the Board issued recommendations concerning UNHCR treasury management, which pertained to the implementation of an automated process and control system that includes risk-management functionalities as part of the enterprise resource planning system; the enhancement of treasury forecasts; the development of strategies and guidelines to cover foreign-exchange risk; and the strict segregation of duties.

32. Most of the progress made by the UNHCR Treasury Section and the responses to the above recommendations are dependent on the implementation of an automated risk process and control system as part of the treasury management system software. UNHCR indicated that the implementation of the system was under way and was scheduled for completion in December 2007.

33. The Board noted that in 2006, the UNHCR Investment Committee approved the creation of a service contract between headquarters and a bank for a multi-currency account programme. The objectives of the service were to centralize payments and funds received from donors, automate banking transactions with the field offices and headquarters, reduce manual transactions, optimize field office

bank balances, accelerate fund transfers, reduce bank charges and increase the interest earned on those accounts.

34. The Board had also recommended in A/61/5/Add.5, chapter II, that UNHCR improve its treasury risk management (para. 53), prepare guidelines in respect of the new centralized pooling policy (para. 74) and implement a better segregation of duties in banking operations (para. 89). Those recommendations were under implementation.

35. **UNHCR agreed with the Board's reiterated recommendation that it (a) improve its treasury risk management; (b) prepare guidelines in respect of its centralized pooling policy; and (c) implement better segregation of duties in banking operations.**

Hedging of foreign-exchange risk

36. After recording a foreign-exchange loss of $36 million in 2005, as at 31 December 2006 UNHCR had a foreign-exchange gain of $23.7 million, consisting of realized net gains of $18.7 million and unrealized net gains of $5 million.

37. The effect of exchange-rate fluctuations on UNHCR accounts varies greatly from one year to the next. For example, the difference between the 2005 losses and the 2006 gains was 166 per cent. UNHCR highlighted the fact that, over the long term, exchange-rate fluctuations have had a "neutral" or even positive effect on its accounts. From 1991 to 2006, the combined net effect of foreign-exchange gains and losses was a gain of $67.9 million.

38. Although the cyclical trend worked to the advantage of UNHCR in 2006, exposure to foreign-exchange risk remains a factor that contributes to its vulnerability. UNHCR is exposed to the following main foreign-exchange risk factors: delays between the announcement and collection dates of contributions; the monthly revaluation of its monetary assets; currency conversion for the payment of expenditures; and the difference between the exchange rates used to prepare the budget and the monthly operational exchange rate of the United Nations.

39. According to appendix 2 of the United Nations Common Principles and Policies concerning Investments, hedging contracts can be used to reduce foreign-exchange risk resulting in particular from contributions receivable for periods limited to 12 months and for non-speculative purposes only. Implementing hedging against foreign-exchange risk would first require that UNHCR be capable of determining at all times the level of its cash assets and liabilities both at the decentralized offices and at headquarters, on a consolidated as well as a detailed basis, by currency and type of transaction. It would also require that UNHCR have appropriate tools for cash forecasts, which were absent, as noted in the Board's previous report (A/61/5/Add.5, chap. II, para. 66). UNHCR began to install an integrated cash analysis and forecast system aimed at meeting that requirement.

40. **The Board reiterates its previous recommendation that UNHCR take comprehensive steps to manage its foreign-exchange risk exposure.**

41. One of the keys to reducing foreign-exchange exposure would be to formalize payment dates in the dollar agreements. Although the loss of $17 million in 2005 resulting from the delay in the payment of contributions stemmed mainly from

appreciation of the United States dollar, it was also linked to inadequate tracking of voluntary contributions. UNHCR created a monthly tracking and follow-up system for unpaid contributions. However, that system did not include an indicator to assess improvement in the promptness with which contributions were received.

42. **The Board recommends that UNHCR (a) incorporate into its contribution tracking system an indicator to assess the time lag between the due date and payment of contributions and (b) formalize the payment-due dates of pledged contributions into contractual agreements.**

3. Bank accounts and cash balance

Closing of bank accounts

43. As at 31 December 2006, UNHCR recorded 499 cash accounts in its general ledger, 403 bank accounts (33 for headquarters and 370 for field offices) and 96 petty cash accounts. The Board made these observations in relation to the management of bank accounts:

(a) One account shown as closed on 21 March 2006 on the list of accounts remained active until December 2006;

(b) Six field-office bank accounts had been kept open despite showing no activity for six months, which was not in compliance with the UNHCR Manual.

44. **UNCHR agreed with the Board's recommendation to update periodically the status of the bank accounts.**

45. The closing of field-office bank accounts is handled by the Treasury Section, whereas the reconciliation is the responsibility of the Finance Department, as per the UNHCR Finance Manual. The Board noted that the field-office bank account closing procedure was not managed properly since accounts that were not used or accounts that were in fact closed were still active in the UNHCR accounting system. This indicated an apparent lack of effective communication between the Finance Department and the Treasury Section. The Finance Department indicated that the distribution of duties between itself and the Treasury Section would be reviewed when the treasury management system was implemented.

46. **The Board recommends that UNHCR improve the effectiveness of communication between the Finance Department and the Treasury Section with regard to the closing of field-office bank accounts.**

Bank reconciliation

47. The Board reviewed the reconciliation of 4 of the 33 headquarters bank accounts. Two reconciliations did not have adequate supporting documents. The Board also noted that a $77,000 transaction was entered at a field office in India using a headquarters bank code.

48. Out of the 370 field office accounts, the Board reviewed the reconciliation of 41 accounts (11 per cent). Three accounts (7 per cent of those reviewed) had not been reconciled. The Board attempted to perform the reconciliation between the trial balance and the bank statements. In one case, the reconciling item was a duplicate entry for $151,000 in the general ledger. In the other two cases, problems with the 2006 Management Systems Renewal Project (MSRP) year-end reconciliation

module had resulted in an understatement of the trial balance by $38,356.87 and $20,564.74, respectively.

49. The reconciliation of another two accounts (5 per cent of those reviewed) had been performed unsatisfactorily, as they contained two unexplained reconciling items (a debit of $409.52 in one and a credit of $382 in the other). Overall, 12 per cent of field bank accounts reviewed had not been adequately reconciled with the trial balance.

50. The Board noted that UNHCR indicated that the discrepancy in the MSRP reconciliation module had been corrected in February 2007 and that it would make all necessary corrections in 2007 upon the final identification of amounts concerned.

51. **The Board recommends that UNHCR fully reconcile all bank accounts in a timely manner.**

Petty cash accounts

52. As at 31 December 2006, UNHCR held 96 petty cash accounts with non-zero balances totalling $429,327.87. In 2003, it created 12 petty cash accounts for the field offices located in Iraq. According to rule 4.6 of chapter 6 of the UNHCR Finance Manual, the purpose of those accounts was to make up for the inadequacies of the local banking system. Those special petty cash accounts held substantial funds, up to $120,000 for the Baghdad field office.

53. The Board noted that three of the large petty cash accounts, in Mosul, Kirkuk and Dohuk (Iraq), showed evidence of a total negative balance of $14,568. UNHCR explained that, although the balances were negative, the corresponding subsidiary petty cash accounts contained positive balances greater than the negative balance. However, the Board remained of the view that the main petty cash accounts should not exhibit a negative balance.

54. **UNHCR agreed with the Board's recommendation to introduce controls to avoid negative balances in petty cash accounts.**

4. Implementing partners' expenditures

Subproject monitoring reports

55. The funds disbursed by UNHCR to implementing partners decreased from $324.4 million in 2005 to $315.3 million in 2006. As at 31 December 2006, expenditures recognized and justified by implementing partners in subproject monitoring reports to UNHCR amounted to $204.8 million, while they totalled $219 million at the end of the previous year. The difference between the sums paid and the amounts shown in the subproject monitoring reports increased from $105.4 million in 2005 to $110.5 million in 2006. While 31 per cent of the resources paid to implementing partners had not been recognized or justified as at the 2005 year-end closing, in 2006 the percentage rose to 33.9.

56. UNHCR explained that, on the basis of internal rules, the majority of final subproject monitoring reports were received by mid-February of the following year and their verification and further recording in the implementing-partner recording system required additional time. UNHCR committed to ensure that the unjustified balances for 2006 would be significantly reduced within the next two months. As at 22 June 2007, UNHCR indicated that the amount of 2006 disbursements to

implementing partners justified by subproject monitoring reports was $296.1 million (93.9 per cent of disbursements to implementing partners, or 98.4 per cent of disbursements excluding extended projects). The difference of $19.2 million corresponded to expenditure recorded in the 2006 financial statements that had not yet been justified by implementing partners; it included $14.2 million in outstanding balances on projects that had been extended.

57. **The Board recommends that UNHCR continue to accelerate the pace of submission of subproject monitoring reports.**

Audit certificates

58. UNHCR requires its implementing partners to supply audit certificates delivered by independent external auditors on their local operations funded by UNHCR. In its previous report, the Board pointed out that the rules for implementing-partner audit certification were inadequate to provide assurance of the proper use of funds, because UNHCR did not centrally monitor qualified audit opinions or disclaimers of opinion issued by external auditors on the financial statements of subprojects. In March 2005, UNHCR indicated that for audit certificates covering 2004 expenditure, statistics on qualified opinions would be centrally available in 2005. The Board had recommended in paragraph 115 of its previous report that UNHCR improve the monitoring of audit certificates covering expenditures incurred by its implementing partners and ensure that all the necessary tools be developed promptly.

59. Audit certificates were due by 31 July 2007 in respect of $276.2 million in 2006 implementing partners' expenditure (some implementing partners are not required to submit certificates). As at 22 June 2007, 24 certificates had been received, representing $8 million, or 3 per cent of the amount due. As at the same date, audit certificates had been received in respect of $241.3 million in 2004 expenditure and $234.6 million in 2005 expenditure, representing in each case 76 per cent of the amount in respect of which audit certificates were due for that financial period. The audit certificates received contained qualified opinions in respect of $24.9 million and $16.4 million, or 7.9 per cent and 5.3 per cent, of its 2004 and 2005 expenditure subject to audit certification, respectively. The impact of those qualifications on the financial position of UNHCR varied depending on the exact nature of the findings supporting the qualification. Although in comparison with 2005 UNHCR had made some progress in producing statistics on the status of audit certificates received, it still has to address the reasons for those qualified opinions.

60. **The Board recommends that UNHCR (a) significantly increase the proportion of audit certificates received in respect of implementing partners' expenditure; (b) shorten the deadline for the submission of audit certificates and continue to improve its statistical monitoring of them; and (c) determine the overall impact on its financial position of qualified audit certificates and reflect that impact in its financial statements, as needed.**

61. The Board had recommended in paragraph 118 of its previous report that UNHCR review the mechanisms for auditing the expenditures incurred by its implementing partners and assess the effectiveness of the new procedures put in place in 2004, according to which audit certificates are required within six months of the final date for liquidation of commitments. In January 2007, UNHCR

distributed a memorandum[1] to clarify the rules and the roles of all parties involved in the audit certification of the implementing partners' expenditures and to amend the timetable for submitting audit certificates. From that date forward, audit certificates and accompanying management letters must be submitted within three months of the final date of the liquidation of obligations, effective immediately for all subprojects implemented in 2007.

62. **The Board recommends that UNHCR (a) take all necessary steps to secure reasonable assurance regarding the reported use of funds by implementing partners prior to the final audit of its financial statements and (b) disclose any relevant concerns regarding such usage in the notes to the financial statements.**

63. The audit certificates of implementing partners are monitored via two separate computer applications. A database created in MSRP is used to determine the number of subprojects by partner category (United Nations agencies, government partners, international or national non-governmental organizations); the number of subprojects for which the amount is higher than the threshold of $300,000 or $100,000, as set by the regulations; the number of audit certificates expected and the budget equivalent to be audited; the number of audit certificates received and the amount of the audited expenditures; the opinion issued on the audited accounts (qualified or unqualified); and their respective amounts. A second computer-based document management application (LiveLink) makes the audit certificates available to the offices at headquarters once they have been received and scanned. After the data from all the subprojects have been integrated, these two applications will be invaluable tools for monitoring audit certificates.

64. The Board noted that, at end of March 2007, the level of data integration in the two databases maintained by UNHCR (LiveLink and MSRP) was insufficient for a reliable, comprehensive and accurate analysis of the audit certificates. Of the 1,427 subprojects assigned to implementing partners in 2006, only 685 were currently integrated. In 2005 and 2004, 672 and 1,040 subprojects were integrated into MSRP, respectively.

65. **UNHCR agreed with the Board's recommendation that it integrate all the subprojects into the MSRP database as quickly as possible.**

66. The following data provided to the Board revealed inconsistencies that might have resulted either from the varying degree of data integration in the two systems or from errors in the use of the documents or in the integrated data. For the LiveLink application, the number of certificates received and scanned was, at the time of the audit, 681, in the amount of $265.2 million, for 2004; 664, in the amount of $241.5 million, for 2005; and 2, in the amount of $406,950, for 2006. For the MSRP application, the number of certificates for which the data had been integrated was, at end of March 2007, 270, in the amount of $133.8 million, for 2004; 157, in the amount of $64.2 million, for 2005; and 6, in the amount of $2.4 million, for 2006.

67. **UNHCR agreed with the Board's recommendation that it determine and address the causes of discrepancies between MSRP and LiveLink.**

[1] IOM/FOM/004/2007.

Relations with governmental implementing partners

68. The UNHCR office in Uganda incurred $8.37 million in local expenditure in 2006. The office managed nine projects with 29 implementing partners, several of which were Government of Uganda organizations. An amount of $672,437 was paid to the Office of the Prime Minister, representing 8 per cent of the total payments made for the projects.

69. The Office of the Prime Minister, which was responsible for refugee questions, was the mandatory partner of UNHCR in Uganda. It was the co-signatory of all subproject agreements and constituted an executing partner itself for all projects implemented. The UNHCR office in Uganda provided financing to the Office of the Prime Minister, in the form of remuneration of its personnel for two types of action, one specific and the other general: maintaining order and security in the refugee camps and developing government policy and coordinating and supervising other administrations' actions. Consequently, the Uganda office financed the operations of the Office of the Prime Minister under the heading "capacity-building". In 2006, the following payments were made: the salaries of approximately 45 people and medical/out-of-pocket allowances (monthly bonuses) to approximately 59 people in the Office of the Prime Minister (30 of which are in Kampala), including gross annual bonuses, charged to a subproject, for the Permanent Secretary, the Commissioner for Refugees and the Assistant Commissioner in the Office of the Prime Minister; and operating expenses of the Office of the Prime Minister, such as fuel expenditures (some $103,000, or 16 per cent of the expenditures on behalf of the Office of the Prime Minister), including a portion for vehicles not allocated by UNHCR.

70. The narrative reports appended to the subproject monitoring reports were unsigned and undated; most often they merely repeated the subproject's initial aims or described the strategy and general situation regarding refugees in Uganda and did not present an assessment of actions undertaken and results obtained. The nature of the expenditures and the weakness of the substantive reporting were indications that the activities involved may not be in accordance with the mandate and legislative authority of UNHCR.

71. **The Board recommends that UNHCR review the expenditure channelled to the Office of the Prime Minister of Uganda to determine whether it complies strictly with its mandate and legislative authority.**

72. The Administration indicated that it was aware of the deficiencies in the reporting of the Office of the Prime Minister. These would be addressed by stronger monitoring and the provision of technical support, as needed.

73. The analysis of the subprojects entrusted to the Office of the Prime Minister conducted at the UNHCR office in Uganda revealed several shortcomings. As identified by independent external auditors that certified the subprojects of the Office of the Prime Minister, expenditure overruns greater than 15 per cent persisted in 2006 in spite of repeated findings by the auditor. The Office of the Prime Minister did not record and assess the goods made available by the UNHCR office in Uganda, nor did it keep an up-to-date list of assets.

74. **The Board recommends that UNHCR (a) strengthen the monitoring of its subprojects and (b) ensure that adequate records are maintained for all project assets.**

5. Unliquidated obligations

75. Unliquidated obligations amounted to $84.1 million as at 31 December 2006, an increase of 3.3 per cent over the previous year, when they amounted to $81.4 million. As per legislative authority, an unliquidated obligation must be backed by a contract, purchase order, agreement or any other type of legal obligation incurred by the United Nations, justified by the appropriate supporting documents.

76. The Board reviewed 60 per cent of unliquidated obligations, representing $50.4 million, and noted that obligations of $2.9 million, or 5.7 per cent of the sample, did not satisfy the above criteria. In the Indonesia office, three transactions recorded as unliquidated obligations for a total amount of $392,112 had no justification. Included in that $2.9 million were three transactions recorded as unliquidated obligations in the Indonesia office that had no justification, for a total amount of $392,112, and three purchase orders issued by the Procurement and Contracts Section at headquarters in the amount of $2.5 million that could not be related to the 2006 fiscal year, as they were raised in February 2007.

77. The Board reviewed another sample of unliquidated obligations, composed of 165 purchase orders recorded as unliquidated obligations in 2006 totalling $11.3 million (i.e., 13.4 per cent of unliquidated obligations). The Board found that 2 per cent of those purchase orders, amounting to 0.1 per cent of the value of the sample, had been overstated. As a result, expenditures and unliquidated obligations from this sample had been overstated in the financial statements by $7,532.

78. **UNHCR agreed with the Board's recommendation to review its processes in order to ensure the validity of all unliquidated obligations.**

6. Non-expendable property

79. The Board noted that the Advisory Committee on Administrative and Budgetary Questions, in A/61/350, had stressed that, with the upcoming adoption of the International Public Sector Accounting Standards, non-expendable property would appear as assets in the UNHCR accounts and would need to be treated accordingly. The integration of non-expendable property into the accounting system as assets will require its systematic and accurate recording both at headquarters and at the decentralized offices. The integration represents a major challenge for UNHCR, where this function is not currently performed by the Finance Section.

80. In note 14 to its financial statements for 2005 and in the original version of note 15 for 2006, UNHCR disclosed "non-active" non-expendable property with an acquisition value of $487 million for 2005 and $150.2 million for 2006, and a depreciated value of $16.9 million for 2005 and $5.5 million for 2006. In note 15 for 2006 the Administration did not define this category of non-expendable property. However, it described it to the Board as assets that were disposed of and no longer UNHCR property. On the basis of that definition, UNHCR decided to remove all "non-active" assets from its disclosure in note 15 to its financial statements for 2006. The Board has performed a sample check of "non-active" assets representing 3.3 per cent of the $35.5 million in assets disposed of during 2006 and has found that they did in fact correspond to items that had been disposed of and written off.

81. Between 2004 and 2005, UNHCR reduced the acquisition value of "active" assets by 24.4 per cent, or $120.4 million, from $492.7 million to $372.3 million.

This resulted partly from a data-cleaning exercise carried out for the migration of the legacy asset tracking database to a new enterprise resource planning system, and partly from dispositions performed during 2004. UNHCR was not able to indicate the breakdown between these two factors. This exercise highlighted profound deficiencies in the legacy system, including wrong data entries; inflated values because of entries made in local currencies instead of United States dollars; errors in the depreciation rate applied by the database; and duplication of the disposal of the same assets in different locations. Although this clean-up exercise was performed in relation to only 63 duty stations out of 117 (53.9 per cent), it was not continued in 2006 due to resource constraints. The Board is concerned that similar deficiencies might remain in the data relative to the countries not yet reviewed.

82. **The Board recommends that UNHCR complete the data clean-up exercise of its asset database started in 2005.**

83. The depreciated value of non-expendable property was disclosed in the amount of $95.5 million in note 15 to the financial statements for 2006. Between 2005 and 2006, UNHCR reduced the disclosed acquisition value of these assets by $8.5 million (2.3 per cent), which corresponded to:

(a) The $9 million difference between dispositions of $34.2 million and acquisitions of $25.2 million;

(b) An unexplained negative difference of $0.5 million between the consolidated asset databases and accounting records.

84. The Board compared the amount of non-expendable property purchased in 2006 ($25.2 million) with the amount entered into the assets database in 2006 ($20.2 million). This revealed a difference of $5 million, explained as follows: $3.9 million corresponded to 2006 acquisitions that had been entered into the legacy system and converted to the new system, but had been omitted from the reports issued from the database at the time of consolidation; $0.5 million corresponded to assets purchased in 2006 and recorded directly by field offices without entering them into the database; and $0.7 million that remained unexplained. The amount shown in the new MSRP system ($17 million) corresponded to the amount as per the trial balance.

85. **UNHCR agreed with the Board's recommendation that it periodically reconcile the amount of the purchases recorded in the accounts and those entered in the database.**

86. In its report on fiscal year 2005, the Board recommended that UNHCR draw up an accurate inventory and conduct annual physical verifications. Efforts were made in 2005 to improve the reliability of the database, but they did not continue at the same pace in 2006 because of the technical problems associated with the new database created in the MSRP system.

87. **UNHCR agreed with the Board's recommendation that it reconcile the data from the physical inventory with the data from both databases so that the analysis, reconciliation and update can be reflected in the note to the financial statements of the year to which the inventory refers.**

88. A physical inventory was completed in December 2006 at UNHCR headquarters, but no inventory report was prepared at the time, and one of the main storage areas (telecommunications equipment) was not covered by the verification.

As at 31 December 2006, according to the data in the assets database, non-located assets numbered 2,196 items and had a purchase value of $1.89 million and a book value of $200,701. However, UNHCR completed the inventory by 16 July 2007 and provided a copy of the report to the Board.

89. **UNHCR agreed with the Board's reiterated recommendation that it pursue its efforts to perform timely annual physical inventories.**

90. To ensure the physical existence of the assets in the inventory, the Board surveyed the "computer warehouse" located in the VNG building. According to the list drawn up, as at 31 December 2006 the assets comprising that inventory totalled 1,140 items valued at $1.52 million, representing 7.8 per cent of all headquarters assets.

91. The review showed that most of the items included on the list did not exist in the inventory. Of the 70 items sampled, the total acquisition cost of which was $149,857, some 51 items valued at $118,084 could not be found. Eight items for a total amount of $7,578 existed in the inventory but did not appear in the database. Finally, 11 items had been entered twice in the database for a total of $11,407. Upon enquiry, the Board subsequently found that 28 of the missing items (55 per cent) corresponded to information technology equipment that had been sent to field offices, could no longer be located and had become obsolete (their dates of purchase were between 1995 and 2001). Those items had not yet been written off. Another five items (10 per cent) had been stolen in 2004, but documentation had not yet been submitted for writing them off. UNHCR informed the Board that it had taken steps to write those items off in 2007.

92. **The Board recommends that UNHCR review its asset-management processes to ensure that items disposed of or stolen are written off in timely fashion.**

Write-off of property

93. In A/61/5/Add.5, the Board recommended that UNHCR improve its procedures in order to obtain accurate information on property write-offs. UNHCR indicated that it had taken steps to ask all of its outside offices to keep it informed periodically of decisions made by the local asset-management board. The procedure was improved by allowing users to submit queries and automatically generate information regarding written-off assets via MSRP. However, the Board was unable to assess whether all the offices were complying with this new system, particularly the 33 that were not connected to MSRP.

94. **UNHCR agreed with the Board's reiterated recommendation to (a) update the assets database and (b) report the decisions made by local asset-management boards in a timely manner.**

7. Write-off of losses of cash

95. Note 7 to the financial statements for 2006 discloses the current value of non-expendable property and inventory assets written off during 2006 as $755,004 and losses of liquid assets totalling $275,989. Write-off decisions for losses of financial assets result in the production of a document approved and signed either by the UNHCR Finance Director or, for sums in excess of $10,000, by the High Commissioner. In 2006, the Property Survey Board wrote off six assets of a value in

excess of $10,000. Two out of the six decisions were not approved and signed by the High Commissioner early enough to be entered into the accounts by 31 December 2006. In 2006, the time between the meeting of the Property Survey Board and the signing of the decisions approved by the High Commissioner ranged from three weeks to nine months. UNHCR pointed out that that was due to understaffing in 2006.

96. **UNHCR agreed with the Board's recommendation that it shorten the time taken for formal write-off approvals.**

8. Investments

Accrued interest

97. Accrued interest from investments, which is credited to "interest income", totalled $110,133 for the year ended 31 December 2006. It was debited to cash and bank on the same date, even though it was not available until the maturity date. This accounting treatment overstated the level of cash and term deposits.

98. **UNHCR agreed with the Board's recommendation that it record accrued interest not yet due in the appropriate account at the end of each year.**

Investment limit exceeded

99. The total funds entrusted to a single bank were $108.6 million as at 31 December 2006: $20 million in investments and $88.6 million in current accounts. The total exceeded the $70 million limit stipulated in the UNHCR investments and cash management guide.

100. The Administration explained that this situation stemmed from the cash position of UNHCR, which increased by 69 per cent, from $133.3 million in 2005 to $225.3 million in 2006, primarily as a result of the collection of $98.8 million in contributions in December 2006. However, the situation was inconsistent with the objective of the limits, namely, to diversify investments and therefore avoid the risk related to concentrating funds in one or a few banks.

101. **UNHCR agreed with the Board's recommendation to comply with its cash-management policy with regard to ceilings of assets held in a single bank.**

9. Executive Office of the Office of the United Nations High Commissioner for Refugees

102. The Executive Office comprises the High Commissioner, the Deputy High Commissioner, the Assistant High Commissioner and the Chef de Cabinet. The core functions of the Office are as follows: (a) keeping the High Commissioner informed on matters requiring his or her attention; (b) conveying decisions taken by, and other appropriate information from, the High Commissioner to units outside the Executive Office; (c) servicing the Senior Management Committee; (d) preparing the High Commissioner's speeches; (e) managing the High Commissioner's correspondence.

Senior Management Committee secretariat

Briefing kits

103. Out of a sample of briefing kits provided to the High Commissioner for 15 of his missions in 2005 and 2006, in six cases the Executive Office had not kept the complete file and had to check electronic documents from the field offices. The Executive Office did not maintain all briefing files in a single place and was therefore unable to track all the High Commissioner's missions and meetings.

104. For the complete files provided, guidelines setting out requirements established by the Executive Office were not followed. The form was not harmonized, which meant a time-consuming search to get the relevant information. The files were not always clearly organized. Some did not have clear breaks between sections; background notes sometimes were attached to the talking point, sometimes separate, and did not always include practical information such as date, schedule and interlocutor's name. Most files were complete; only one was missing many documents — e.g., on programme or talking points — and three did not include interlocutors' curricula vitae.

105. Most talking points and background notes were not concise. For only two missions (14 per cent of the sample) did the talking points comply with the guidelines, which indicate that they should have a maximum of five points per page, together with a brief background text. Some talking points included up to eight pages and at least 15 points for meetings lasting one hour or less. Background notes were generally in a format that required comprehensive reading.

106. **UNHCR agreed with the Board's recommendation to prepare briefing kits in a harmonized and improved format that complies with the guidelines.**

Staff recruitment and management

107. Documents related to the recruitment and appointment of Executive Office staff members for 2004 to 2006 showed that there was a specific recruitment procedure for the following senior management staff: the High Commissioner, the Deputy High Commissioner and the two Assistant High Commissioners. The High Commissioner is elected by the General Assembly on the nomination of the Secretary-General. For the Deputy High Commissioner and Assistant High Commissioners, the High Commissioner selects a candidate and the appointment is made with the concurrence of the Secretary-General. The statute of the Office (General Assembly resolution 428 (V)) does not specifically provide for a competitive procedure, but United Nations staff regulation 4.3 states that the selection of staff will be made on a competitive basis. Management stated that the Deputy High Commissioner and Assistant High Commissioners were appointed on the basis of shortlists and well-publicized application processes, respectively, followed in each case by thorough screenings and panel interviews. The Board noted that there were no specific written rules for the recruitment of the Deputy High Commissioner and Assistant High Commissioners, which could result in recruitments being non-compliant with staff regulation 4.3.

108. **The Board recommends that UNHCR establish written procedures for the recruitment of the Deputy High Commissioner and Assistant High Commissioners.**

109. The Board reviewed the performance appraisal reports of all staff members of the Executive Office from 2004 to 2006. The performance appraisal reports of the Deputy High Commissioner and Assistant High Commissioners had not been completed. The Executive Office stated that the career management system was for staff up to the D-2 level and did not include Assistant Secretary-General and Under-Secretary-General posts, and that therefore, the Deputy High Commissioner and Assistant High Commissioners were not included. This did not comply with United Nations staff rule 101.3 (c), which states that "performance reports shall be prepared regularly for all staff members, including at the Assistant Secretary-General level and above".

110. **The Board recommends that the Office of the High Commissioner complete the performance appraisal reports of all staff members of the Executive Office.**

10. Emergency and Security Service

111. Established in January 2001, and with the goal of strengthening the emergency preparedness and response capacity of UNHCR and enhancing the safety and security of staff members, the Emergency and Security Service was the result of bringing the Emergency Preparedness and Response Section and the Field Safety Section together. The Emergency and Security Service was then incorporated as the Emergency and Technical Support Service in the Division of Operational Support in April 2006. The Emergency and Technical Support Service brings together the sections and units responsible for emergency preparedness and response, field safety, technical support, HIV/AIDS, training and resource management. Emergency expenditures amounted to $39.9 million in 2006, representing 5.2 per cent of total UNHCR expenditure, as shown in table 7.

Table 7
Emergency expenditure

	Emergency expenditures (millions of United States dollars)	*Percentage of total UNHCR expenditures*
2004	39.2	3.7
2005	52.1	4.6
2006	39.9	5.2

Source: UNHCR.

Vacant posts

112. The Board noted a very high turnover of staff, with a total of 16 staff members having left the Emergency and Security Service, the Emergency Preparedness and Response Section or the Field Safety Section in 18 months — or roughly half of their workforce — and frequent reassignments within the Section. Moreover, out of a total of 23 staff members assigned to the Emergency Preparedness and Response Section as at 30 June 2006, only 10 (43 per cent) were still performing the same functions as at 31 December 2004, while in the Field Safety Section only 6 of the 11 staff members active as at 30 June 2006 (55 per cent) had the same duties as they had 18 months earlier. As regards field safety advisers deployed to the field, out of

the 35 staff members active as at 18 August 2006, 24 (69 per cent) still had the same functions as at the end of 2004, but only 12 (34 per cent) were still assigned to the same duty station.

113. The post of Chief of the Field Safety Section became vacant on 31 August 2004. The recruitment procedure started in September 2004 and was completed on 1 August 2005, when the new appointee entered on duty. The departure of the former Chief was not anticipated by UNHCR, which did not take any steps to identify and recruit her successor prior to her departure, and the whole selection and appointment process took 11 months.

114. On 15 October 2005, the post of head of the Emergency and Security Service became vacant when the incumbent was appointed Director of the Division of Operational Support. The selection procedure was delayed for several months and the post was not advertised until September 2006, almost one year after the start of the vacancy. UNHCR explained these delays by the succession of restructuring processes, first within the Division of Internal Protection and the Division of Operational Support and then within UNHCR as a whole, which did not allow the profile of the post to be finalized until mid-2006. Eventually, the Deputy Director of the Emergency and Technical Support Service was appointed head of the Emergency and Security Service in December 2006.

115. **The Board recommends that UNHCR fill vacant posts in timely fashion and shorten recruitment procedures.**

External standby arrangements

116. Some 144 staff members were deployed to emergency operations in 2004; the figure was 212 in 2005 and 199 in 2006 (January to October only). UNHCR relies more and more on external partners to staff its emergency operations. In 2004, out of 144 staff deployed by UNHCR to emergency operations, 37 per cent (53 persons) were deployed under external standby arrangements. In 2006, from January to October, 46 per cent (91 persons) of those deployed were non-UNHCR staff.

117. The share of UNHCR personnel included on the emergency roster team deployed to the field decreased from 41 per cent of the total staff deployed in 2004 to less than 30 per cent in 2006, while resources provided by the Emergency Preparedness and Response Section increased almost threefold.

118. As regards external resources, UNHCR mobilized few partners. While it entered into external standby agreements with some 11 different partners, the Danish and Norwegian Refugee Councils provided 90 per cent of external resources used in 2006 (51 per cent in 2004), and only two other partners were requested in 2006. The main reason for the high reliance on the Danish and Norwegian Refugee Councils as emergency partners was their capacity to mobilize the required qualified staff within a short time. In addition, their services are free of cost.

119. The "Catalogue of emergency response resources", published by the Emergency Preparedness and Response Section in 2004, "reflects the range of staffing arrangements (internal and external) and services deployable anywhere in the world by UNHCR during a refugee emergency". The purpose of the updated edition of the catalogue of emergency response tools is "to provide information on the range of available options and the means by which they can be requested". Among resources listed are the external standby arrangements with partners.

However, the list included in the catalogue may not be fully updated, since it does not include several current agreements. Furthermore, the Board requested copies of all valid agreements and memorandums of understanding, but was not provided with all the relevant documents.

120. **UNHCR agreed with the Board's recommendation that it review the validity of all external standby agreements for emergency responses and update its stock-taking and catalogue of emergency response resources accordingly.**

121. According to Executive Committee document EC/SC.2/1991/CRP.14, standby agreements are aimed at complementing the internal staffing capacity of UNHCR in a cost-effective way. However, UNHCR had not considered so far assessing formally, through an evaluation exercise, the cost-efficiency and effectiveness of the current emergency deployment procedures and standby arrangements.

122. **The Board recommends that UNHCR assess the efficiency and effectiveness of emergency deployment procedures.**

123. As per IOM/81/2001-FOM/79/2001, dated 28 September 2001, "project staff" refers to persons, other than United Nations Volunteers or someone with a United Nations Development Programme contract, who are employed by another organization (mostly non-governmental organizations (NGOs)), who are charged to a UNHCR subproject, who do not hold a contract of employment with UNHCR but fulfil functions similar to those of UNHCR staff, and who work under the direct control and supervision of UNHCR staff. The same document provided further that all project staff arrangements should be discontinued by 31 December 2004. However, the definition of project staff as per the aforementioned IOM/FOM fits the characteristics of staff deployments under standby arrangements with international NGOs: except in two instances, where staff were deployed under UNHCR consultancy contracts that were explicitly "nil-nil" (no salary, no daily subsistence allowance), all agreements provided that staff were employed (with a contract awarded) and compensated by the partner of UNHCR, but worked under the responsibility and according to instructions of UNHCR officials charged with the implementation of the emergency operation.

124. In its report A/AC.96/1010, dated 27 July 2005, the Executive Board had already addressed the issue of project staff in relation to protection deployment schemes, which are very similar to emergency deployment schemes, and recommended that UNHCR "review the matter of project personnel arrangements and issue an instruction to ensure the compliance of the deployment schemes with the above-mentioned instruction [IOM/81/2001-FOM/79/2001] on staff employment".

125. The introduction of nil or nil-nil contracts, under which deployed staff are simultaneously employed by both UNHCR and the partnering NGO, does not solve the problem, and clarifications are still required from UNHCR on the status of staff deployed under standby arrangements, in line with the Board's recommendation.

126. **The Board recommends that UNHCR clarify the issue of project personnel arrangements and ensure compliance with the 2004 Executive Board instruction on the discontinuation of such arrangements.**

Action Alert System maintenance

127. UNHCR developed an early warning mechanism to appraise country situations and list the countries where emergency resources may need to be allocated or increased, according to the evolution of the country situation as analysed by the desk officer. The system was implemented to improve UNHCR emergency response and to establish a formal procedure to begin preparedness activities. The Action Alert System is established to define the trigger point for action and to mobilize UNHCR resources in a timely manner.

128. Each country should be assessed on a monthly basis and should fall into predefined categories. A predetermined list of activities is required to take place once a country has been categorized. Each bureau is responsible, through the desk officer, for the assessment of the countries after consultation with the field office and other national and international focal points.

129. The Board's review revealed delays in approval after assessment by the desk officer. The time spent to appraise and approve the initial view of the situation in the Action Alert System took more than 70 days for the Democratic Republic of the Congo, Somalia and the Kurdistan emergency, as shown in table 8.

Table 8
Delays in approval

Country or area	*Assessment*	*Approval*	*Delay (days)*
Chad	20 June 2006	30 June 2006	10
Democratic Republic of the Congo	7 July 2006	2 October 2006	87
Eritrea	1 September 2006	2 October 2006	31
Ethiopia	1 September 2006	2 October 2006	31
Iraq	7 April 2006	10 April 2006	3
Kurdistan	6 June 2006	4 September 2006	90
Somalia	18 July 2006	2 October 2006	76
Timor-Leste	2 June 2006	6 June 2006	4

Source: UNHCR.

130. **The Board recommends that UNCHR reduce the time between changes in country assessments and their approval.**

Central emergency stocks in Dubai

131. UNHCR has emergency stocks intended for dealing with extreme situations. The central emergency stockpiles are located in Dubai and Copenhagen. The Board noted that Dubai stock items were not electronically monitored through the use of bar codes or other systems.

132. **The Board recommends that UNHCR implement a monitoring tool on the quality and quantity of items stocked in Dubai.**

133. Initially, the central emergency stockpiles were meant to have a response capacity to reach 250,000 beneficiaries. UNHCR progressively increased that target,

and it was set at 500,000 in February 2006. The inventory of the stock, provided by the Supply Management Service, showed that the target level had not been reached, with all items falling at least 25 per cent short of the target. The Emergency Preparedness and Response Section was aware of this issue. The goal of reaching 500,000 refugees was challenging and would mean a significant expense, estimated at $10.3 million, as the total cost of the central emergency stocks required to reach the target was $19.7 million and their current value was $9.4 million.

134. **The Board recommends that UNHCR bring its stock in line with its target level of 500,000 refugees.**

Security

135. The Board noted from the results of a survey conducted by the Field Security Service that overall for UNHCR, compliance with minimum operating security standards was 68 per cent for all offices, and with minimum operating residential security standards 63 per cent, as per table 9.

Table 9
Compliance with security standards

Bureau	*Duty stations*	*Percentage of minimum operating security standards compliance*	*Percentage of minimum operating residential security standards compliance*
Europe	33	94	93
Africa	33	42	48
Americas	11	78	67
Asia and the Pacific	17	88	75
Central Asia, South-West Asia, North Africa and the Middle East	23	50	32
Total	**117**	**68**	**63**

Source: UNHCR.

136. The compliance rate was higher in Europe and the Asia and the Pacific region and lower in Africa, the Central and South-West Asia, North Africa and the Middle East (CASWANAME) region and America.

137. The Board is concerned that a number of locations at phase III and above were not compliant with the minimum operating security standards: Abidjan, Baghdad, Bangui, Freetown, Khartoum, Kinshasa and Mogadishu. UNHCR explained that since the United Nations has a limited presence in Baghdad and Mogadishu, it would be difficult to be compliant and that in those places national staff operated mostly from their homes. UNHCR stated further that Abidjan, Bangui, Freetown and Kinshasa were at various levels of compliance.

138. **The Board recommends that UNHCR ensure full compliance with the minimum operating security standards and minimum operating residential security standards, especially for duty stations at phase III.**

11. Refugee population estimates

139. Some UNHCR field offices took direct responsibility for collecting statistical data on the populations they assist and did not delegate this task to an implementing partner or local authorities, for reasons of confidentiality. In Uganda, this task was difficult because of the lack of identity documents issued to citizens and foreign residents. The statistical statements provided by UNHCR and used in its various reports present detailed data about the refugees, broken down by settlement, original nationality and age. Those data showed annual variations caused by demographic changes (births and deaths) and movements (arrivals and departures).

140. The Board noted that the estimates of the refugee population in Uganda as at 31 December 2006 were not consistent. The authorities counted 216,484 refugees (including 165,823 Sudanese) in their report. UNHCR counted 272,006 refugees (including 215,675 Sudanese) in the final version of the annual statistical report for 2006, sent to headquarters in March 2007. This variance of more than 55,000 people made it difficult to measure the effectiveness (cost/benefit ratio) of UNHCR action in Uganda.

141. The means used by UNHCR in Uganda to count were not sufficiently accurate. The counting was based primarily on the ration cards distributed as part of the World Food Programme assistance programme instead of using biometric data. As a result, the counting system was not foolproof and major inconsistencies were apparent in the data. According to UNHCR statements (final version of the 2006 annual statistical report), the entire "monitored population" of 257,256 refugees experienced only two deaths while registering 4,000 births, which was unrealistic.

142. **UNCHR agreed with the Board's recommendation to improve the accuracy of its demographic estimates and test them for reasonableness.**

12. Internal audit

143. In 2006, the Office of Internal Oversight Services conducted audits of UNHCR operations in Western Sahara, the Congo, Algeria, Zambia, Belgium, Bulgaria, Djibouti, the Islamic Republic of Iran, Mauritania, Egypt, Nepal, Southern Sudan, the former Yugoslav Republic of Macedonia, Sierra Leone, Darfur, Liberia and Turkey. The Office also audited the UNHCR regional support hub in Africa (Ghana and Kenya), information and communications technology management, assignment and relocation grants, the electronic documentation management system and Project Profile. The main findings of the internal audit reports were as follows:

(a) For most of the partners reviewed, reasonable assurance could be obtained that UNHCR funds were properly accounted for and disbursed in accordance with the subproject agreements;

(b) Project performance monitoring was competently performed, but project financial monitoring required strengthening. Visits to partners were not regular, and the reports produced were not sufficiently detailed. Sometimes programme implementation rates were low;

(c) Improvements to supply-management systems and procedures were required. Despite their centrality to the UNHCR mandate, supply chain activities and asset management were weak and required urgent attention. Improvements were also needed in fuel management and warehousing;

(d) In the areas of administration and finance, the UNHCR representations generally complied with UNHCR regulations, rules, policies and procedures; controls were operating effectively during the period under review. Some current rental agreements for UNHCR offices were not cost effective;

(e) In several geographic areas, security considerations had curtailed the ability of UNHCR to operate. Rising tensions had created insecurity for staff and partners, but efforts were under way to enhance the level of compliance with minimum operating security standards and minimum operating residential security standards.

144. The Board used these findings to inform its understanding of the UNHCR control environment, update its risk assessment and design its audit approach, as well as to obtain some indirect audit assurances.

13. Ethical standards

145. The United Nations Staff Regulations indicate, in reference to conflict of interest, that staff members must refrain from being associated with or holding a financial interest in a profit enterprise if it is possible for the staff member or the enterprise to gain a financial interest because of the staff member's position in the United Nations. The code of conduct, signed by all UNHCR managers, stipulates in its rule 3 that every employee must avoid helping private individuals or companies in their relations with the Office of the High Commissioner if such help can lead to preferential treatment or the perception thereof, and must not participate in activities related to purchasing goods, services or human resources if a conflict of interest can arise. According to the code of conduct, managers must set the example. The financial disclosure notice and declaration of interest statements for 2006 make it mandatory to file an annual financial disclosure statement for "all staff members whose main responsibilities involve the use of United Nations funds". This statement must cover the revenues derived from sources other than the United Nations for staff members, their spouses and their children.

146. UNHCR staff in Uganda were not required to file conflict-of-interest declarations. The Board reviewed some personnel and consultant files and noted potential cases of conflict of interest. The spouse of a senior management staff member in her post since January 2005 had benefited as a "computer consultant" from three contracts in 2005 for total remuneration of $16,499. This situation was not disclosed by the staff member. Moreover, several staff members' spouses were employed in positions of responsibility in an implementing-partner NGO. The position of some of these employees, in charge of supervising projects implemented by their spouses' employers, was not disclosed formally.

147. UNHCR indicated that the United Nations identified the lack of facilities for the employment of United Nations expatriate spouses as a serious hindrance to the United Nations system's ability to recruit and retain the most qualified specialists, particularly women. The United Nations therefore promotes the employment of spouses of its staff members, particularly expatriates, both within and outside the United Nations system. Further, such policies as that set out in the United Nations joint guidance note on the employment of expatriate spouses address conflict of interest, and the UNHCR office in Uganda followed that policy.

148. However, the Board is of the view that current rules and policies do not adequately deal with the risks involved in conflict-of-interest situations.

149. **The Board recommends that UNCHR, in consultation with the United Nations Ethics Office, request the United Nations System Chief Executives Board for Coordination to address the gap in current conflict-of-interest policies.**

14. Fraud and presumptive fraud

150. In accordance with the Financial Regulations and Rules of the United Nations, management reported 11 instances of fraud or presumptive fraud to the Board for the financial period ended 31 December 2006. Those cases resulted in investigations conducted by the UNHCR Inspector General's Office. For 2005, UNHCR had reported 14 instances of fraud and presumptive fraud.

151. Two cases involved recruitment on the basis of forged diplomas:

(a) In Russia, a staff member admitted the forgery and was demoted for two years;

(b) In Switzerland, a staff member resigned during the taking of disciplinary action.

152. Three cases involved solicitation of bribes, either from refugees to help them resettle or from partners to make it easier for them to be awarded contracts:

(a) In Malawi, a staff member who requested $1,969 from the managing director of a company that had been awarded a contract by a UNHCR implementing partner was summarily dismissed;

(b) In the United Republic of Tanzania, a member requested a $305 bribe from the guardian of two Rwandan refugee children to facilitate their reunification with their mother in Europe. The staff member involved separated during the disciplinary action taken;

(c) In Côte d'Ivoire, a United Nations volunteer was alleged to have attempted to offer bribes to UNHCR staff in return for his resettlement. No disciplinary action was taken, as he was not a UNHCR staff member, although it was recommended that the matter be brought to the attention of the United Nations Volunteers programme.

153. Three cases involved forgery and/or theft of UNHCR assets:

(a) In Sierra Leone, a staff member made four fraudulent withdrawals from a UNHCR bank account, totalling $26,500. The amount was refunded by the bank; the staff member was separated for abandonment of post;

(b) In Sierra Leone, a staff member was accused of stealing property and resigned before disciplinary proceedings were initiated; the property was recovered;

(c) In Colombia, a staff member was accused of presenting forged invoices for reimbursement of expenditure, but the allegations were later found not to be substantiated.

154. In Kenya, a staff member was alleged to have approached another staff member with a request to destroy a refugee file. The incident was reflected in the staff member's performance appraisal report.

155. An investigation was ongoing in respect of a staff member who was alleged to have presented forged receipts to obtain unwarranted payment of daily subsistence allowance ($4,675).

D. Acknowledgement

156. The Board of Auditors expresses its appreciation to the High Commissioner and his staff for the cooperation and assistance they provided to the Board's team in the course of this audit.

(*Signed*) Philippe **Séguin**
First President of the Court of Accounts of France
Chairman, United Nations Board of Auditors, Lead Auditor

(*Signed*) Terence **Nombembe**
Auditor-General of the Republic of South Africa

(*Signed*) Guillermo N. **Carague**
Chairman, Philippine Commission on Audit

September 2007

Note: The Philippine and the South African members of the Board of Auditors have signed only the English version of the report; the French member of the Board has signed the English and the French versions.

Annex

Status of implementation of recommendations of the Board for the financial period ended 31 December 2005[a]

Topic	*Financial period first reported*	*Implemented*	*Under implementation*	*Not implemented*	*Total*	*Relevant paragraphs in the present report*
Strategy to increase reserves	2005		Para. 40		1	
Annual Accounting cycle	2005		Para. 15		1	
Staff in between assignments	2002			Para. 23	1	Para. 14
After-service liabilities	2000		Para. 42		1	
Treasury management	2003		Paras. 51, 53, 58, 61, 65, 69, 74, 77, 82, 85 and 89		11	Para. 35
Unliquidated obligations	2005	Paras. 92 and 95			2	Para. 78
Asset management	1996			Para. 98	1	Paras. 74, 83, 85, 87, 89 and 94
Write-off	2005	Para. 102	Para. 104		2	Paras. 92 and 96
Implementing partners	2003	Paras. 115 and 118	Para. 110		3	Paras. 57, 60, 62, 65, 67, 71 and 74
Project personnel	2004		Para. 123		1	Para. 126
Division of External Relations	2005		Paras. 131, 134, 138, 144, 148, 152, 155, 158, 163, 168 and 174		11	
Internal Audit Service	2005		Paras. 178, 183, 188, 194, 200, 203, 206, 209, 211, 214, 216, 220 and 222		13	
Tsunami operations	2005		Paras. 225, 233, 238, 241, 248, 252 and 256		7	
Procurement	2003		Paras. 260, 263, 268, 271, 274, 276, 278 and 280		8	
Fraud			Para. 284		1	
Total		**5**	**57**	**2**	**64**	
Percentage		**8**	**89**	**3**		

[a] See *Official Records of the General Assembly, Sixty-first Session*, Supplement No. 5E (A/61/5/Add.5), chap. II.

Chapter III
Audit opinion

We have audited the accompanying financial statements of the Office of the United Nations High Commissioner for Refugees (UNHCR), comprising statements I to III, schedules 1 to 5 and the supporting notes for the year ended 31 December 2006. These financial statements are the responsibility of the High Commissioner. Our responsibility is to express an opinion on the financial statements on the basis of our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and in conformity with the International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the auditor to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the High Commissioner, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the United Nations High Commissioner for Refugees as at 31 December 2006 and the results of its operations and its cash flows for the period then ended, in accordance with the United Nations system accounting standards.

Furthermore, in our opinion, the transactions of the funds administered by the United Nations High Commissioner for Refugees that have come to our notice or that we have tested as part of our audit have, in all significant respects, been in accordance with the United Nations Financial Regulations and Rules and the Financial Rules for the Voluntary Funds Administered by the United Nations High Commissioner for Refugees.

Without qualifying our opinions expressed above, we draw attention to our findings on the following matters:

(a) UNHCR undertakes some activities using implementing partners and relies on local independent external auditors to furnish audit reports to substantiate the expenditures incurred. The timely receipt and monitoring of those audit reports has been an ongoing problem for UNHCR. As at 22 June 2007, audit certificates had been received in respect of only 3 per cent of $276.2 million in implementing-partner expenditure for 2006, as those certificates were not due until 31 July 2007. As at the same date, audit certificates had been received in respect of only 76 per cent of expenditures for which audit certificates were due for the 2004 and 2005 financial periods. The audit certificates received contained qualified audit opinions in respect of 7.9 per cent and 5.3 per cent of the 2004 and 2005 expenditure subject to audit certification, respectively. The Board is concerned that there might be similar deficiencies in the data relating to countries not yet reviewed and about the nature and extent of the qualified opinions;

(b) Note 15 to the financial statements discloses the value of non-expendable property. The migration to a new asset-management system highlighted significant deficiencies in the legacy asset-tracking system, including wrong data entries; inflated values caused by entries in local currencies instead of United States dollars; errors in the depreciation rate applied by the database; and duplication of the disposal of the same assets in different locations. The Board is concerned about the impact of these deficiencies on the accuracy of the disclosure of the non-expendable properties of UNHCR;

(c) Unliquidated obligations amounted to $84.1 million as at 31 December 2006, of which $2.9 million (3.4 per cent) was not adequately supported and did not relate to 2006.

In accordance with article VII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements of the United Nations High Commissioner for Refugees.

(*Signed*) Philippe **Séguin**
First President of the Court of Accounts of France
Chairman, United Nations Board of Auditors, Lead Auditor

(*Signed*) Terence **Nombembe**
Auditor-General of the Republic of South Africa

(*Signed*) Guillermo N. **Carague**
Chairman, Philippine Commission on Audit

September 2007

Note: The Philippine and the South African members of the Board of Auditors have signed only the English version of the report; the French member has signed the English and the French versions.

Chapter IV

Statement of the High Commissioner's responsibilities and approval of the financial statements

The United Nations High Commissioner for Refugees is ultimately responsible for the content and integrity of the financial statements contained in the accounts of the voluntary funds administered by the High Commissioner, which are submitted to the Executive Committee of the High Commissioner's Programme and to the General Assembly of the United Nations.

To fulfil its responsibility, the Office of the United Nations High Commissioner for Refugees (UNHCR) operates within prescribed accounting policies and standards and maintains systems of internal accounting controls and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to reviews by the Office of Internal Oversight Services and the United Nations Board of Auditors during their respective audits.

In this context, the financial statements in chapter V below, comprising statements I to III, schedules 1 to 5, annexes to statements I and II, an appendix and supporting notes, were prepared in accordance with UNHCR Financial Rules (A/AC.96/503/Rev.7) and the United Nations system accounting standards. In management's opinion, the accompanying financial statements present fairly the financial position of the Office as of 31 December 2006, and the results of its operations and the cash flows of individual programmes, funds and accounts for the year then ended.

The accounts are hereby

Approved:

(*Signed*) António **Guterres**
United Nations High Commissioner for Refugees

Certified:

(*Signed*) Colin G. **Mitchell**
Controller and Director
Division of Financial and Administrative Management

Geneva
2 March 2007

Chapter V
Financial statements for the year ended 31 December 2006

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the year ended 31 December 2006
(in thousands of United States Dollars)

Statement I

	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund General	UN Regular Budget Fund	Supplementary Programmes Fund General	Junior Professional Officers Fund *Note 2 (d)*	Medical Insurance Plan *Note 2 (d)*	2006	2005
INCOME:									
Voluntary contributions	Note 2(f), Sch 1	0	866,420	30,721	203,476	10,264	0	1,110,881	1,134,885
Other/ Miscellaneous income									
Interest income	Note 2(g)	4,192	0	0	0	0	1,040	5,232	2,686
Currency exchange adjustments	Note 2(h)	23,703	0	0	0	0	0	23,703	(35,995)
Other/Miscellaneous income	Note 2(i)	373	6,433	0		0	4,650	11,456	10,803
TOTAL INCOME		**28,269**	**872,853**	**30,721**	**203,476**	**10,264**	**5,690**	**1,151,272**	**1,112,378**
EXPENDITURE:									
Expenditure	Note 2(j), 5	1,134	863,429	31,458	196,003	9,837	2,423	1,104,284	1,144,688
TOTAL EXPENDITURE		**1,134**	**863,429**	**31,458**	**196,003**	**9,837**	**2,423**	**1,104,284**	**1,144,688**
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		**27,134**	**9,424**	**(738)**	**7,473**	**427**	**3,268**	**46,988**	**(32,310)**
Adjustments to prior years' contributions		0	(6,622)	0	0	(152)	0	(6,774)	(2,418)
Adjustments to prior years' expenditure		0	2,349	0	4,497	80	0	6,926	11,237
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		**27,134**	**5,151**	**(738)**	**11,970**	**358**	**3,268**	**47,139**	**(23,490)**
Cancellation of prior years' obligations	Sch 5	0	7,179	2	7,548	0	0	14,729	15,060
Transfer Supplementary Programme to Annual Programme	Note 2(d), 4(a)	0	16,934	0	(16,934)	0	0	0	0
Transfer to/from other funds	Note 2(b), 4 (b)(c)(d)	(14,889)	21,802	0	(5,913)	(1,000)	0	0	0
RESERVES AND FUND BALANCES, BEGINNING OF YEAR		37,755	7,774	736	58,731	7,422	20,893	133,310	141,740
RESERVES AND FUND BALANCES, END OF YEAR		**50,000**	**58,840**	**0**	**55,402**	**6,777**	**24,160**	**195,178**	**133,310**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
as at 31 December 2006
(in thousands of United States Dollars)

Statement II

	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund General	UN Regular Budget Fund	Supplementary Programmes Fund General	Junior Professional Officers Note 2 (d)	Medical Insurance Plan Note 2 (d)	2006	2005
ASSETS:									
Cash and term deposits	Note 9	49,225	89,748	0	55,548	6,605	24,160	225,286	133,335
Accounts receivable									
Voluntary contributions receivable	Sch 1,2 Note 10	0	49,898	775	15,718	172	0	66,563	79,842
Due from United Nations agencies	Note 12	0	1,139	0	0	0	0	1,139	2,103
Due from implementing agencies, net	Note 2(m), 6	0	783	0	0	0	0	783	654
Other receivables	Note 13	775	21,877	0	0	0	0	22,652	22,871
Other assets		0	13,122	0	0	0	0	13,122	4,719
TOTAL ASSETS		**50,000**	**176,566**	**775**	**71,266**	**6,777**	**24,160**	**329,544**	**243,525**
LIABILITIES:									
Contributions received in advance		0	33,352	0	0	0	0	33,352	10,097
Unliquidated obligations	Sch 3, 4, 5	0	68,334	0	15,819	0	0	84,154	81,459
Accounts payable	Note 15	0	16,040	775	45	0	0	16,860	18,658
TOTAL LIABILITIES		**0**	**117,726**	**775**	**15,864**	**0**	**0**	**134,365**	**110,214**
RESERVES AND FUND BALANCES		**50,000**	**58,840**	**0**	**55,402**	**6,777**	**24,160**	**195,179**	**133,310**
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		**50,000**	**176,566**	**775**	**71,266**	**6,777**	**24,160**	**329,544**	**243,525**

07-48698

STATEMENT OF CASH FLOWS
for the Year ended 31 December 2006
(in thousands of United States Dollars)

Statement III

	Working Capital and Guarantee Fund	Annual Programme Fund General	UN Regular Budget Fund	Supplementary Programme Fund General	Junior Professional Officers Fund	Medical Insurance Plan	TOTAL 2006	TOTAL 2005
Cash flows from operating activities								
Net excess (shortfall) of income over expenditure (Statement 1)	27,134	5,151	(738)	11,970	356	3,266	47,139	(23,490)
(Increase) decrease in contribution receivable		(2,806)		16,158	(74)		13,279	4,330
(Increase) decrease in other accounts receivable	(775)	1,826		5			1,056	4,214
(Increase) decrease in other assets		(8,404)					(8,404)	(244)
Increase (decrease) in contributions received in advance		23,254					23,254	(2,967)
Increase (decrease) in unliquidated obligations		20,789	(3,152)	(14,943)			2,694	(10,056)
Increase (decrease) in accounts payable		(2,573)	775				(1,797)	(688)
Less: Interest income	(4,192)					(1,040)	(5,232)	(2,686)
Currency exchange adjustments	(23,703)						(23,703)	35,995
NET CASH FROM OPERATING ACTIVITIES	**(1,536)**	**37,238**	**(3,114)**	**13,190**	**282**	**2,226**	**48,287**	**4,406**
Cash flows from investing and financing activities								
Interest income	4,192					1,040	5,232	2,686
Currency exchange adjustments	23,703						23,703	(35,995)
NET CASH FROM INVESTING AND FINANCING	**27,895**					**1,040**	**28,935**	**(33,309)**
Cash flows from other sources								
Cancellation of prior years' obligations		7,179	2	7,548			14,729	15,060
Transfer to (from) other funds	(14,889)	38,736		(22,847)	(1,000)			
NET CASH FROM OTHER SOURCES	**(14,889)**	**45,915**	**2**	**(15,299)**	**(1,000)**		**14,729**	**15,060**
Net Increase (decrease) in cash and term deposits	11,470	83,153	(3,112)	(2,109)	(718)	3,266	91,951	(13,841)
Cash and term deposits at beginning of year	37,755	6,595	3,112	57,657	7,323	20,893	133,335	147,176
CASH AND TERM DEPOSITS AT END OF YEAR	**49,225**	**89,748**		**55,548**	**6,605**	**24,159**	**225,286**	**133,335**

A/62/5/Add.5

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
FIELD OPERATIONS				
AFRICA				
AFRICA OVERALL				
AFRICA OVERALL	0	63,470	0	63,470
AFRICA OVERALL	0	63,470	0	63,470
WEST AFRICA				
WEST AFRICA OVERALL	809	15,967	0	16,776
BENIN	0	250	0	250
CAMEROON	0	186	0	186
GAMBIA	0	20	0	20
GHANA	0	2,319	0	2,319
GUINEA	311	3,803	207	4,321
COTE D'IVOIRE	0	2,885	94	2,979
LIBERIA	978	22,598	658	24,234
NIGERIA	0	214	0	214
SENEGAL	0	35	0	35
SIERRA LEONE	246	5,120	185	5,551
WEST AFRICA	2,344	53,397	1,144	56,885
EAST AND HORN OF AFRICA				
EAST & HORN OF AFRICA OVERALL	0	14,917	0	14,917
ERITREA	0	2,645	0	2,645
ETHIOPIA	0	4,962	0	4,962
KENYA	1,317	18,730	807	20,853
SOMALIA	659	4,152	0	4,810
SUDAN	1,318	8,534	0	9,852
UGANDA	0	6,326	209	6,534
EAST AND HORN OF AFRICA	3,293	60,265	1,016	64,574
CENTRAL AFRICA AND GREAT LAKES				
CENTRAL AFRICA & GREAT LAKES	1,318	24,431	0	25,749
CENTRAL AFRICAN REPUBLIC	0	1,910	0	1,910
COUNTRIES IN CENTRAL AFRICA	0	5,534	0	5,534
GABON	0	258	0	258
BURUNDI	577	24,972	628	26,176
CHAD	3,971	59,789	495	64,255
REPUBLIC OF THE CONGO	0	1,994	0	1,994
DEMOCRATIC REP OF THE CONGO	1,562	6,880	0	8,442
RWANDA	0	1,342	126	1,468
UNITED REPUBLIC OF TANZANIA	1,753	17,918	258	19,929
CENTRAL AFRICA AND GREAT LAKES	9,180	145,028	1,507	155,716
SOUTHERN AFRICA				
SOUTHERN AFRICA OVERALL	0	7,473	0	7,473
ANGOLA	1,060	6,656	0	7,716
BOTSWANA	0	330	0	330
MALAWI	0	36	0	36
MOZAMBIQUE	0	38	0	38
SOUTH AFRICA	0	49	0	49
ZAMBIA	0	3,699	0	3,699
SOUTHERN AFRICA	1,060	18,281	0	19,341
AFRICA	15,577	340,440	3,667	359,685

Status of contributions by programme - all funds

as at 31 December 2006

(in thousands of United States Dollars)

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
CASWANAME				
CASWANAME OVERALL				
CASWANAME	0	1	0	1
CASWANAME OVERALL	0	1	0	1
NORTH AFRICA				
NORTH AFRICA OVERALL	250	1,877	0	2,127
ALGERIA	491	3,647	0	4,138
LIBYAN ARAB JAMAHIRIYA	38	0	0	38
MAURITANIA	25	380	0	405
MOROCCO	125	373	0	498
TUNISIA	25	0	0	25
WESTERN SAHARA (Conf Bld Measures)	0	0	0	0
NORTH AFRICA	953	6,277	0	7,230
MIDDLE EAST				
MIDDLE EAST OVERALL	0	6,100	0	6,100
EGYPT	132	1,917	0	2,049
JORDAN	566	366	0	931
LEBANON	0	696	0	696
SYRIAN ARAB REPUBLIC	566	372	0	938
YEMEN	107	367	0	474
MIDDLE EAST	1,370	9,818	0	11,188
SOUTH-WEST ASIA				
SOUTH-WEST ASIA OVERALL	50	30,689	0	30,739
AFGHANISTAN	2,401	22,600	367	25,368
ISLAMIC REPUBLIC OF IRAN	181	2,511	0	2,693
PAKISTAN	1,375	8,440	0	9,815
SOUTH-WEST ASIA	4,007	64,241	367	68,615
CENTRAL ASIA				
CENTRAL ASIA OVERALL	0	2,526	0	2,526
KAZAKHSTAN	0	17	0	17
KYRGYSTAN	0	50	0	50
TURKMENISTAN	0	7	0	7
UZBEKISTAN	0	2	0	2
CENTRAL ASIA	0	2,603	0	2,603
CASWANAME	**6,331**	**82,939**	**367**	**89,637**
ASIA AND THE PACIFIC				
ASIA AND PACIFIC OVERALL				
ASIA PACIFIC OVERALL	0	6,632	0	6,632
ASIA AND PACIFIC OVERALL	0	6,632	0	6,632
SOUTH ASIA				
SOUTH ASIA OVERALL	0	1,599	0	1,599
BANGLADESH	0	1,004	0	1,004
INDIA	0	2,215	0	2,215
SRI LANKA	438	9,818	0	10,256
NEPAL	1,515	3,854	0	5,369
SOUTH ASIA	1,953	18,489	0	20,443

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
EAST ASIA AND THE PACIFIC				
EAST ASIA AND PACIFIC OVERALL	0	11,161	0	11,161
CHINA	118	976	0	1,095
INDONESIA	0	24	0	24
CAMBODIA	0	1,001	0	1,001
REPUBLIC OF KOREA	0	6	0	6
MALAYSIA	0	642	0	642
MONGOLIA	0	39	0	39
MYANMAR	510	2,200	0	2,709
PAPUA NEW GUINEA	0	9	0	9
THAILAND	329	6,299	0	6,629
TIMOR-LESTE	0	161	0	161
VIET NAM	82	51	0	133
EAST ASIA AND THE PACIFIC	1,039	22,569	0	23,609
ASIA AND THE PACIFIC	**2,993**	**47,891**	**0**	**50,884**
EUROPE				
EASTERN EUROPE				
EASTERN EUROPE OVERALL	39	7,249	0	7,288
ARMENIA	0	513	0	513
AZERBAIJAN	129	1,448	0	1,576
BELARUS	0	27	0	27
GEORGIA	58	1,949	0	2,007
MOLDOVA	0	58	0	58
RUSSIAN FEDERATION	312	7,509	0	7,821
UKRAINE	9	421	0	430
EASTERN EUROPE	546	19,174	0	19,719
CENTRAL EUROPE				
OTHER COUNTRIES IN CENTRAL EUROPE	0	250	0	250
CENTRAL EUROPE AND BALTIC STATES	0	2,551	0	2,551
CYPRUS	0	28	0	28
TURKEY	377	52	0	429
CENTRAL EUROPE	377	2,881	0	3,259
WESTERN EUROPE				
AUSTRIA	0	52	0	52
BELGIUM	71	177	1	249
FRANCE	0	528	0	528
UNITED KINGDOM	0	428	0	428
GERMANY	0	484	0	484
IRELAND	26	58	0	83
ITALY	154	363	0	517
SPAIN	0	371	0	371
SWEDEN	0	120	0	120
SWITZERLAND	0	75	0	75
WESTERN EUROPE	251	2,655	1	2,906

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
SOUTH EASTERN EUROPE				
SOUTH EASTERN EUROPE OVERALL	0	16,402	0	16,402
ALBANIA	169	0	0	169
BOSNIA AND HERZEGOVINA	205	1,149	0	1,354
CROATIA	374	608	0	981
THE FYR MACEDONIA	0	1,172	0	1,172
MONTENEGRO	0	5	0	5
SERBIA	0	4,111	0	4,111
SOUTH EASTERN EUROPE	748	23,447	0	24,195
EUROPE	**1,922**	**48,157**	**1**	**50,079**
AMERICAS				
SOUTH AMERICA OVERALL				
SOUTH AMERICA OVERALL	0	3,144	0	3,144
SOUTH AMERICA OVERALL	0	3,144	0	3,144
NORTHERN SOUTH AMERICA				
NORTHERN SOUTH AMERICA OVERALL	769	1,240	0	2,008
VENEZUELA (BOLIVARIAN REPUBLIC OF)	48	345	0	393
ECUADOR	392	3,750	0	4,142
COLOMBIA	210	6,011	0	6,222
COSTA RICA	0	237	0	237
PANAMA	19	335	0	354
NORTHERN SOUTH AMERICA	1,439	11,917	0	13,356
SOUTHERN SOUTH AMERICA				
SOUTHERN SOUTH AMERICA OVERALL	0	1,087	0	1,087
BRAZIL	0	212	0	212
SOUTHERN SOUTH AMERICA	0	1,300	0	1,300
NORTH AMERICA AND CARIBBEAN				
NORTH AMERICA & THE CARIBBEAN	0	2,040	0	2,040
UNITED STATES OF AMERICA	0	251	0	251
NORTH AMERICA AND CARIBBEAN	0	2,291	0	2,291
CENTRAL AMERICA AND MEXICO				
CENTRAL AMERICA OVERALL	8	911	0	919
MEXICO REGIONAL OFFICE	0	2	0	2
CENTRAL AMERICA AND MEXICO	8	913	0	921
AMERICAS	**1,446**	**19,565**	**0**	**21,012**
FIELD OPERATIONS	**28,568**	**538,793**	**4,035**	**571,396**
GLOBAL PROGRAMMES				
DIV INT PROTECTION SERVICES	0	6,367	0	6,367
DIV EXTERNAL RELATIONS	0	421	0	421
DEPARTMENT OF OPERATIONS	56	15,123	1,873	17,051
DIV HUMAN RESOURCES MGT	0	455	0	455
GLOBAL PROGRAMMES OVERALL	0	17,731	0	17,731
GLOBAL PROGRAMMES	**56**	**40,097**	**1,873**	**42,035**
HEADQUARTERS				
EXECUTIVE OFFICE	0	1,860	0	1,860
DIV INT PROTECTION SERVICES	0	50	0	50
DEPARTMENT OF OPERATIONS	0	1,346	0	1,346
HEADQUARTERS OVERALL	0	26,683	0	26,683
HEADQUARTERS	**0**	**29,939**	**0**	**29,939**
OPERATIONAL RESERVE	**0**	**7,384**	**0**	**7,384**
UNEARMARKED	**8,663**	**207,013**	**0**	**215,676**
TOTAL ANNUAL PROGRAMME FUND	**37,287**	**823,225**	**5,908**	**866,420**

Contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 Report 1

UN REGULAR BUDGET FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
HEADQUARTERS				
HEADQUARTERS OVERALL	0	30,681	0	30,681
HEADQUARTERS	**0**	**30,681**	**0**	**30,681**
OVERALL	**0**	**40**	**0**	**40**
TOTAL UN REGULAR BUDGET FUND	**0**	**30,721**	**0**	**30,721**

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 Report 1

SUPPLEMENTARY PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
FIELD OPERATIONS				
AFRICA				
AFRICA OVERALL				
AFRICA OVERALL	0	13,242	0	13,242
AFRICA OVERALL	0	13,242	0	13,242
WEST AFRICA				
COTE D'IVOIRE	0	745	0	745
LIBERIA	2,297	10,600	0	12,897
WEST AFRICA	2,297	11,345	0	13,642
EAST AND HORN OF AFRICA				
KENYA	0	503	0	503
SOMALIA	0	3,821	0	3,821
SUDAN	3,569	74,410	804	78,784
UGANDA	905	8,915	0	9,821
EAST AND HORN OF AFRICA	4,475	87,649	804	92,928
CENTRAL AFRICA AND GREAT LAKES				
CHAD	0	2,286	0	2,286
REPUBLIC OF THE CONGO	206	140	0	346
DEMOCRATIC REP OF THE CONGO	1,599	27,477	154	29,229
UNITED REPUBLIC OF TANZANIA	224	853	53	1,130
CENTRAL AFRICA AND GREAT LAKES	2,029	30,756	207	32,992
AFRICA	**8,800**	**142,991**	**1,011**	**152,803**
CASWANAME				
CASWANAME OVERALL				
CASWANAME OVERALL	0	9,109	0	9,109
CASWANAME OVERALL	0	9,109	0	9,109
NORTH AFRICA				
WESTERN SAHARA (Conf Bld Measures)	329	4	0	334
NORTH AFRICA	329	4	0	334
MIDDLE EAST				
MIDDLE EAST OVERALL	1,717	13,617	418	15,752
IRAQ	0	5,476	0	5,476
LEBANON	250	1,266	0	1,516
SYRIAN ARAB REPUBLIC	0	238	0	238
MIDDLE EAST	1,967	20,597	418	22,982
SOUTH-WEST ASIA				
PAKISTAN	17	3,381	0	3,398
SOUTH-WEST ASIA	17	3,381	0	3,398
CASWANAME	**2,313**	**33,092**	**418**	**35,823**
ASIA AND THE PACIFIC				
ASIA AND PACIFIC OVERALL				
ASIA PACIFIC OVERALL	0	28	0	28
ASIA AND PACIFIC OVERALL	0	28	0	28
SOUTH ASIA				
SRI LANKA	0	305	0	305
NEPAL	132	102	0	234
SOUTH ASIA	132	407	0	539

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 Report 1

SUPPLEMENTARY PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
EAST ASIA AND THE PACIFIC				
TIMOR-LESTE	377	5,456	515	6,347
EAST ASIA AND THE PACIFIC	377	5,456	515	6,347
ASIA AND THE PACIFIC	**509**	**5,890**	**515**	**6,913**
AMERICAS				
NORTHERN SOUTH AMERICA				
COLOMBIA	0	2,900	0	2,900
NORTHERN SOUTH AMERICA	0	2,900	0	2,900
AMERICAS	**0**	**2,900**	**0**	**2,900**
FIELD OPERATIONS	**11,622**	**184,874**	**1,943**	**198,439**
GLOBAL PROGRAMMES				
DEPARTMENT OF OPERATIONS	1	3,536	0	3,537
GLOBAL PROGRAMMES OVERALL	0	1,500	0	1,500
GLOBAL PROGRAMMES	**1**	**5,036**	**0**	**5,037**
TOTAL SUPPLEMENTARY PROGRAMME FUND	**11,624**	**189,909**	**1,943**	**203,476**

Status of contributions by programme - all funds

as at 31 December 2006

(in thousands of United States Dollars)

Schedule 1 Report 1

JUNIOR PROFESSIONAL OFFICERS	Cash		Total
	Outstanding Pledges	Paid	
GLOBAL PROGRAMMES			
OTHER GLOBAL PROGRAMMES	73	10,191	10,264
GLOBAL PROGRAMMES	**73**	**10,191**	**10,264**
TOTAL JUNIOR PROFESSIONAL OFFICERS	**73**	**10,191**	**10,264**

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 - Report 2

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
DONOR				
Governmental Donors				
Algeria	0	60	0	60
Andorra	0	25	0	25
Argentina	0	0	0	0
Australia	315	12,780	0	13,095
Austria	7	1,297	0	1,304
Bahrain	0	10	0	10
Belgium	71	6,815	0	6,886
Benin	5	0	0	5
Burundi	0	1	0	1
Bermuda	0	5	0	5
Bulgaria	0	5	0	5
Canada	0	21,372	0	21,372
Central African Republic	0	4	0	4
Chile	0	100	0	100
China	0	250	0	250
Colombia	0	28	0	28
Costa Rica	0	16	0	16
Croatia	5	5	0	10
Cyprus	0	63	0	63
Czech Republic	0	232	0	232
Denmark	2,297	41,749	0	44,046
Estonia	0	23	0	23
Finland	0	17,952	0	17,952
France	0	16,265	0	16,265
Germany	0	21,909	4,034	25,943
Ghana	0	0	0	0
Greece	0	1,191	0	1,191
Holy See	0	20	0	20
Honduras	0	0	0	0
Hungary	0	155	0	155
Iceland	0	100	0	100
India	0	9	0	9
Ireland	26	14,995	0	15,020
Israel	50	50	0	100
Italy	5,256	1,425	0	6,681
Japan	21	54,812	0	54,833
Kuwait	0	200	0	200
Latvia	0	13	0	13
Lebanon	5	68	0	73
Liechtenstein	0	228	0	228
Luxembourg	6,757	3,833	0	10,589
Mexico	0	102	0	102
Monaco	0	40	0	40
Morocco	0	75	0	75
Netherlands	617	60,755	1	61,373
New Zealand	0	2,471	0	2,471
Norway	0	42,976	109	43,086
Oman	0	100	0	100
Pakistan	5	0	0	5
Philippines	0	4	0	4
Poland	0	150	0	150
Portugal	1,318	300	0	1,618
Qatar	0	20	0	20
Republic of Korea	0	1,510	0	1,510
Russian Federation	0	2,000	0	2,000
Saudi Arabia	0	100	0	100
Singapore	0	10	0	10
Slovak Republic	0	17	0	17
Slovenia	30	0	0	30
South Africa	0	141	0	141

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 - Report 2

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
Spain	3,216	16,650	0	19,866
Sweden	2,764	59,595	0	62,359
Switzerland	0	20,932	1,763	22,696
Thailand	0	20	0	20
Turkey	0	200	0	200
United Arab Emirates	54	0	0	54
United Kingdom	188	44,193	0	44,381
United Republic of Tanzania	0	0	0	0
United States of America	418	266,490	0	266,909
Governmental Donors	**23,425**	**736,917**	**5,908**	**766,250**
European Commission				
European Commission	13,603	47,849	0	61,453
European Commission	**13,603**	**47,849**	**0**	**61,453**
Intergovernmental Donors				
African Union	0	250	0	250
Prog. National Multisectoriel de Lutte contre le SIDA	244	473	0	717
Great Lakes Initiative Project on HIV/AIDS	0	0	0	0
Council of Europe Dev Bank	0	1,034	0	1,034
OPEC Fund for International Development	0	575	0	575
Intergovernmental Donors	**244**	**2,332**	**0**	**2,576**
UN Donors				
United Nations Children's Fund	0	10	0	10
Common Humanitarian Fund Sudan	0	700	0	700
Central Emergency Response Fund (CERF)	0	15,453	0	15,453
UN Programme on HIV/AIDS	15	2,162	0	2,177
UN Trust Fund for Human Security	0	327	0	327
International Labour Organization	0	10	0	10
UN Donors	**15**	**18,661**	**0**	**18,676**
Private Donors				
Private Donors in Argentina	0	57	0	57
Private Donors in Austria	0	4	0	4
Private Donors in Australia	0	425	0	425
Private Donors in Belgium	0	1	0	1
Private Donors in Canada	0	669	0	669
Private Donors in China	0	15	0	15
Private Donors in Cyprus	0	28	0	28
Private Donors in Denmark	0	3	0	3
Private Donors in France	0	2,668	0	2,668
Private Donors in Germany	0	1,610	0	1,610
Private Donors in Greece	0	440	0	440
Private Donors in Italy	0	3,309	0	3,309
Private Donors in Japan	0	1,808	0	1,808
Private donors in Kenya	0	3	0	3
Private Donors in Netherlands	0	2,415	0	2,415
Private donors in Nepal	0	9	0	9
Private Donors in Norway	0	2	0	2
Private donors in New Zealand	0	1	0	1
Private donors in Portugal	0	739	0	739
Private Donors in Rep of Korea	0	9	0	9
Private Donors in Romania	0	13	0	13
Private Donors in Russian Federation	0	4	0	4
Private Donors in Saudi Arabia	0	501	0	501
Private donors in South Africa	0	24	0	24
Private Donors in Spain	0	838	0	838
Private Donors in Sweden	0	17	0	17
Private Donors in Switzerland	0	373	0	373
Private Donors in United Arab Emirates	0	66	0	66
Private Donors in United Kingdom	0	85	0	85
Private Donors in United States of America	0	1,331	0	1,331
Private Donors	**0**	**17,466**	**0**	**17,466**
TOTAL ANNUAL PROGRAMME FUND	**37,287**	**823,225**	**5,908**	**866,420**

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 - Report 2

UN REGULAR BUDGET FUND	Cash		Total
	Outstanding Pledges	Paid	
DONOR			
United Nations Donors			
United Nations	0	30,721	30,721
United Nations Donors	**0**	**30,721**	**30,721**
TOTAL UN REGULAR BUDGET FUND	**0**	**30,721**	**30,721**

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 - Report 2

SUPPLEMENTARY PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
DONOR				
Governmental Donors				
Australia	0	361	28	389
Belgium	659	1,786	0	2,444
Canada	0	5,939	0	5,939
Denmark	2,297	3,620	0	5,917
Estonia	0	105	0	105
Finland	0	2,027	0	2,027
France	0	1,781	0	1,781
Germany	0	3,853	1,011	4,864
Ireland	0	2,744	0	2,744
Italy	0	2,299	0	2,299
Japan	0	19,151	0	19,151
Kuwait	0	500	0	500
Luxembourg	451	302	0	753
Netherlands	0	3,615	0	3,615
Norway	0	10,810	905	11,715
Poland	0	50	0	50
Saudi Arabia	250	750	0	1,000
South Africa	211	110	0	321
Spain	4,440	3,148	0	7,587
Sweden	1	4,989	0	4,990
Switzerland	0	2,641	0	2,641
United Kingdom	0	7,611	0	7,611
United States of America	0	61,302	0	61,302
Governmental Donors	**8,309**	**139,494**	**1,943**	**149,746**
European Commission				
European Commission	3,315	14,803	0	18,118
European Commission	**3,315**	**14,803**	**0**	**18,118**
Intergovernmental Donors				
African Union	0	100	0	100
Intergovernmental Donors	**0**	**100**	**0**	**100**
United Nations Donors				
Pooled Fund for the Democratic Republic of the Congo	0	5,777	0	5,777
Common Humanitarian Fund Sudan	0	16,135	0	16,135
Central Emergency Response Fund (CERF)	0	7,388	0	7,388
UNDG Iraq Trust Fund	0	1,972	0	1,972
United Nations Donors	**0**	**31,271**	**0**	**31,271**
Private Donors				
Private Donors in Austria	0	4	0	4
Private Donors in Australia	0	714	0	714
Private Donors in Bahrain	0	10	0	10
Private donors in Brazil	0	2	0	2
Private Donors in Canada	0	301	0	301
Private Donors in France	0	388	0	388
Private Donors in Germany	0	472	0	472
Private Donors in Greece	0	168	0	168
Private Donors in Italy	0	94	0	94
Private Donors in Japan	0	523	0	523
Private Donors in Monaco	0	48	0	48
Private donors in Portugal	0	152	0	152
Private Donors in Saudi Arabia	0	410	0	410
Private Donors in Spain	0	37	0	37
Private Donors in Switzerland	0	405	0	405
Private Donors in United Kingdom	0	4	0	4
Private Donors in United States of America	0	529	0	529
Private Donors	**0**	**4,240**	**0**	**4,240**
TOTAL SUPPLEMENTARY PROGRAMME FUND	**11,624**	**189,009**	**1,943**	**203,478**

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 - Report 2

JUNIOR PROFESSIONAL OFFICERS	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
DONOR				
Governmental Donors				
Austria	0	109	0	109
Belgium	0	325	0	325
Denmark	0	698	0	698
Finland	0	252	0	252
France	0	842	0	842
Germany	0	280	0	280
Ireland	73	0	0	73
Italy	0	1,493	0	1,493
Japan	0	1,164	0	1,164
Liechtenstein	0	84	0	84
Luxembourg	0	117	0	117
Netherlands	0	1,684	0	1,684
Norway	0	397	0	397
Portugal	0	119	0	119
Republic of Korea	0	111	0	111
Spain	0	422	0	422
Sweden	0	710	0	710
Switzerland	0	253	0	253
United States of America	0	1,130	0	1,130
Governmental Donors	**73**	**10,191**	**0**	**10,264**
TOTAL JUNIOR PROFESSIONAL OFFICERS	**73**	**10,191**	**0**	**10,264**

Status of prior years' outstanding contributions
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 2

ANNUAL PROGRAMME FUND	2002	2003	2004	2005	TOTAL
DONOR					
Governmental Donors					
Austria	0	0	1	0	1
Belgium	0	0	0	45	45
Cyprus	0	0	0	50	50
Czech Republic	0	0	0	11	11
Djibouti	0	0	0	1	1
Greece	0	0	250	0	250
Japan	0	0	63	0	63
Libyan Arab Jamahiriya	0	0	0	100	100
Lithuania	0	0	0	4	4
Netherlands	0	0	0	4	4
Portugal	0	0	0	1,176	1,176
Romania	0	0	0	7	7
Saudi Arabia	0	0	0	100	100
Slovenia	0	0	0	30	30
Spain	0	0	0	461	461
Sri Lanka	0	7	0	0	7
Sweden	0	0	0	188	188
Switzerland	0	1	0	0	1
United Kingdom	0	0	39	2	41
United States of America	74	0	120	0	193
Venezuela (Bolivarian Republic of)	0	0	0	5	5
Governmental Donors	**74**	**7**	**472**	**2,184**	**2,737**
European Commission					
European Commission	643	0	2,228	4,767	7,638
European Commission	**643**	**0**	**2,228**	**4,767**	**7,638**
Intergovernmental Donors					
Org for Security & Coop in Europe	0	0	0	109	109
Intergovernmental Donors	**0**	**0**	**0**	**109**	**109**
United Nations Donors					
UN Programme on HIV/AIDS	0	0	0	10	10
United Nations Volunteers	0	0	3	0	3
United Nations Donors	**0**	**0**	**3**	**10**	**14**
TOTAL ANNUAL PROGRAMME FUND	**717**	**7**	**2,703**	**7,070**	**10,497**

Status of prior years' outstanding contributions
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 2

UN REGULAR BUDGET FUND	2002	2003	2004	2005	TOTAL
DONOR					
United Nations Donors					
United Nations	0	0	0	775	775
United Nations Donors	0	0	0	775	775
TOTAL FOR UN REGULAR BUDGET FUND	0	0	0	775	775

Status of prior years' outstanding contributions
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 2

SUPPLEMENTARY PROGRAMME FUND	2002	2003	2004	2005	TOTAL
DONOR					
Governmental Donors					
Spain	0	0	37	215	251
Governmental Donors	**0**	**0**	**37**	**215**	**251**
European Commission					
European Commission	225	0	0	2,446	2,671
European Commission	**225**	**0**	**0**	**2,446**	**2,671**
Private Donors					
Private Donors in Netherlands	0	0	0	476	476
Private Donors	**0**	**0**	**0**	**476**	**476**
TOTAL SUPPLEMENTARY PROGRAMME FUND	**225**	**0**	**37**	**3,137**	**3,398**

Status of prior years' outstanding contributions
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 2

JUNIOR PROFESSIONAL OFFICERS	2002	2003	2004	2005	TOTAL
DONOR					
Governmental Donors					
Denmark	0	0	0	98	98
Governmental Donors	**0**	**0**	**0**	**98**	**98**
TOTAL FOR JUNIOR PROFESSIONAL OFFICERS	**0**	**0**	**0**	**98**	**98**

Annual Programme: schedule of appropriations
for the year ended 31 December 2006
(in thousands of United States Dollars)

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursed/ Delivered	Unliquidated Obligations	Total	
FIELD OPERATIONS							
AFRICA							
WEST AFRICA							
WEST AFRICA OVERALL	4,044	(43)	4,001	2,741	786	3,527	474
BENIN	1,512	1,385	2,897	1,922	80	2,002	895
CAMEROON	2,338	68	2,407	1,879	47	1,926	481
GAMBIA	726	156	882	632	23	654	227
GHANA	8,531	2,695	11,227	8,867	126	8,993	2,233
GUINEA	15,413	(951)	14,462	11,150	460	11,610	2,852
COTE D'IVOIRE	9,683	(456)	9,227	7,225	296	7,521	1,706
LIBERIA	39,085	878	39,963	32,229	1,870	34,099	5,863
NIGERIA	3,441	637	4,078	3,281	36	3,317	761
SENEGAL	1,846	437	2,282	1,454	2	1,456	826
SIERRA LEONE	17,281	(225)	17,056	13,777	296	14,073	2,983
TOGO	0	81	81	64	0	64	17
WEST AFRICA	103,901	4,660	108,561	85,220	4,022	89,242	19,318
EAST AND HORN OF AFRICA							
DJIBOUTI	3,327	(499)	2,828	2,516	160	2,675	153
ERITREA	9,212	(2,127)	7,085	6,453	92	6,545	540
ETHIOPIA	15,332	216	15,549	14,015	463	14,478	1,070
KENYA	35,068	6,395	41,464	30,375	4,635	35,010	6,453
SOMALIA	7,155	(930)	6,225	5,803	252	6,055	170
SUDAN	12,861	713	13,574	5,390	6,819	12,210	1,365
UGANDA	16,250	(848)	15,402	13,707	546	14,253	1,149
EAST AND HORN OF AFRICA	99,207	2,921	102,127	78,258	12,968	91,227	10,901
CENTRAL AFRICA AND GREAT LAKES							
CENTRAL AFRICAN REPUBLIC	5,429	(2,089)	3,340	1,876	150	2,026	1,314
COUNTRIES IN CENTRAL AFRICA	9,659	(3,072)	6,587	6,288	224	6,512	76
GABON	3,621	41	3,662	2,431	182	2,612	1,050
BURUNDI	37,234	2,670	39,905	29,543	966	30,509	9,395
CHAD	74,337	4,862	79,199	58,452	5,931	64,383	14,817
REPUBLIC OF THE CONGO	6,818	1,381	8,199	5,395	186	5,581	2,618
DEMOCRATIC REP OF THE CONGO	18,337	3,940	22,276	13,869	521	14,389	7,887
RWANDA	6,724	1,133	7,857	6,193	18	6,212	1,645
UNITED REPUBLIC OF TANZANIA	27,999	4,216	32,215	23,222	1,231	24,453	7,762
CENTRAL AFRICA AND GREAT LAKES	190,158	13,082	203,240	147,268	9,408	156,677	46,564
SOUTHERN AFRICA							
SOUTHERN AFRICA OVERALL	3,300	(756)	2,544	2,162	0	2,162	382
ANGOLA	23,569	(2,382)	21,187	15,715	2,083	17,798	3,388
BOTSWANA	2,295	(126)	2,170	1,700	44	1,743	427
MALAWI	2,581	(184)	2,397	2,013	135	2,148	249
MOZAMBIQUE	2,847	391	3,238	2,766	67	2,833	405
NAMIBIA	2,244	1,062	3,306	2,719	72	2,791	515
SOUTH AFRICA	5,181	(1,001)	4,180	2,778	269	3,048	1,132
ZAMBIA	11,836	3,600	15,436	11,747	490	12,238	3,199
ZIMBABWE	2,303	(181)	2,123	1,820	0	1,821	302
SOUTHERN AFRICA	56,157	423	56,580	43,421	3,161	46,582	9,998
AFRICA	**449,423**	**21,086**	**470,509**	**354,167**	**29,560**	**383,727**	**86,781**
CASWANAME							
NORTH AFRICA							
NORTH AFRICA OVERALL	0	758	758	552	83	635	123
ALGERIA	4,889	2,486	7,376	4,411	1,572	5,983	1,393
LIBYAN ARAB JAMAHIRIYA	1,096	17	1,113	779	20	799	314
MAURITANIA	605	628	1,233	837	0	837	396
MOROCCO (Conf Bld Measures)	536	706	1,241	733	33	766	475
TUNISIA	359	(44)	315	302	6	308	7
NORTH AFRICA	7,485	4,551	12,036	7,614	1,714	9,328	2,708

Annual Programme: schedule of appropriations
for the year ended 31 December 2006
(in thousands of United States Dollars)

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursed/ Delivered	Unliquidated Obligations	Total	
MIDDLE EAST							
EGYPT	4,569	1,341	5,910	3,747	636	4,383	1,527
IRAQ	2,151	411	2,562	1,247	13	1,260	1,302
JORDAN	2,099	180	2,279	1,553	74	1,627	651
LEBANON	3,204	(138)	3,067	1,417	172	1,588	1,478
SAUDI ARABIA	2,349	993	3,342	1,931	9	1,941	1,401
SYRIAN ARAB REPUBLIC	1,885	556	2,442	1,698	5	1,703	739
YEMEN	5,168	(478)	4,690	4,315	79	4,394	296
ISRAEL	93	139	232	184	36	220	12
UNITED ARAB EMIRATES	0	323	323	127	22	149	174
MIDDLE EAST	21,519	3,327	24,847	16,220	1,045	17,265	7,581
SOUTH-WEST ASIA							
SOUTH-WEST ASIA OVERALL	589	1,111	1,701	1,463	0	1,463	237
AFGHANISTAN	60,979	(2,137)	58,841	45,165	2,367	47,533	11,309
ISLAMIC REPUBLIC OF IRAN	16,411	74	16,485	11,253	1,238	12,492	3,993
PAKISTAN	23,327	4,788	28,115	22,443	1,286	23,728	4,387
SOUTH-WEST ASIA	101,306	3,836	105,142	80,325	4,891	85,216	19,926
CENTRAL ASIA							
CENTRAL ASIA OVERALL	0	302	302	164	59	223	79
KAZAKHSTAN	1,835	363	2,198	1,543	51	1,594	603
KYRGYSTAN	1,292	411	1,703	1,371	2	1,373	330
TAJIKISTAN	1,319	271	1,590	901	152	1,052	538
TURKMENISTAN	1,021	125	1,146	859	0	859	287
UZBEKISTAN	1,278	(124)	1,154	585	8	592	562
CENTRAL ASIA	6,744	1,349	8,092	5,423	272	5,694	2,398
CASWANAME	**137,084**	**13,663**	**150,117**	**109,582**	**7,922**	**117,993**	**32,614**
ASIA AND THE PACIFIC							
SOUTH ASIA							
BANGLADESH	3,090	(250)	2,841	2,651	4	2,655	185
INDIA	3,859	(760)	3,099	2,913	52	2,966	133
SRI LANKA	8,828	4,960	13,788	9,875	1,002	10,877	2,911
NEPAL	6,865	86	6,951	6,187	54	6,240	711
SOUTH ASIA	22,642	4,037	26,679	21,626	1,112	22,738	3,941
EAST ASIA AND THE PACIFIC							
AUSTRALIA	1,122	(86)	1,036	974	4	978	58
CHINA	4,213	(444)	3,769	3,491	43	3,534	235
INDONESIA	2,660	238	2,897	2,246	54	2,300	597
JAPAN	3,353	748	4,101	2,703	7	2,709	1,391
CAMBODIA	1,392	(63)	1,329	1,115	10	1,125	203
REPUBLIC OF KOREA	861	(71)	791	681	19	701	90
MALAYSIA	3,268	685	3,953	3,104	50	3,153	800
MONGOLIA	112	(42)	70	69	0	69	1
MYANMAR	4,845	225	5,070	4,122	81	4,203	866
PHILIPPINES	219	(3)	216	201	0	201	15
PAPUA NEW GUINEA	466	26	492	289	142	431	61
THAILAND	7,666	4,635	12,301	10,434	126	10,560	1,741
TIMOR-LESTE	309	(111)	198	158	39	197	1
VIET NAM	444	121	565	493	28	521	44
SINGAPORE	46	0	46	37	0	37	9
OTHER COUNTRIES EAST ASIA	230	(215)	15	10	0	10	5
EAST ASIA AND THE PACIFIC	31,205	5,643	36,848	30,127	602	30,730	6,118
ASIA AND THE PACIFIC	**53,848**	**9,680**	**63,527**	**51,753**	**1,715**	**53,468**	**10,059**

Annual Programme: schedule of appropriations
for the year ended 31 December 2006
(in thousands of United States Dollars)

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursed/ Delivered	Unliquidated Obligations	Total	
EUROPE							
EASTERN EUROPE							
EASTERN EUROPE OVERALL	195	376	571	539	4	544	27
ARMENIA	1,535	367	1,902	1,723	11	1,733	169
AZERBAIJAN	3,565	294	3,859	3,475	3	3,477	381
BELARUS	1,054	266	1,320	1,261	30	1,291	29
GEORGIA	4,305	583	4,888	4,049	109	4,158	730
MOLDOVA	625	161	786	661	64	726	61
RUSSIAN FEDERATION	15,610	(230)	15,380	12,858	116	12,974	2,406
UKRAINE	3,055	762	3,817	3,083	30	3,113	704
EASTERN EUROPE	29,944	2,579	32,522	27,649	367	28,016	4,507
CENTRAL EUROPE							
OTHER COUNTRIES IN CENT EUROPE	300	64	364	292	21	314	50
Central EUROPE AND BALTIC STATES	0	0	0	0	0	0	0
BULGARIA	1,043	(35)	1,008	878	8	886	122
CYPRUS	839	(27)	812	634	4	638	174
CZECH REPUBLIC	928	129	1,057	849	59	908	149
HUNGARY	2,364	(48)	2,316	1,851	51	1,902	415
POLAND	955	63	1,018	807	0	807	211
ROMANIA	1,093	439	1,532	1,317	6	1,323	209
SLOVAK REPUBLIC	762	114	876	725	30	756	120
SLOVENIA	380	(36)	344	331	3	334	11
TURKEY	7,086	697	7,762	6,090	94	6,184	1,578
CENTRAL EUROPE	15,729	1,362	17,091	13,775	275	14,051	3,040
WESTERN EUROPE							
PORTUGAL	65	(15)	49	43	0	43	6
MALTA	55	(17)	38	22	0	22	16
AUSTRIA	1,426	(88)	1,337	1,045	72	1,117	220
BELGIUM	3,353	934	4,287	3,286	12	3,298	988
FRANCE	2,286	880	3,167	2,423	6	2,429	738
UNITED KINGDOM	1,621	336	1,957	1,339	5	1,344	613
GERMANY	2,204	321	2,525	1,963	1	1,964	560
GREECE	1,589	48	1,637	1,278	59	1,337	300
IRELAND	641	153	794	594	0	594	200
ITALY	2,519	909	3,428	2,636	164	2,800	628
SPAIN	926	640	1,566	1,190	23	1,213	353
SWEDEN	1,965	422	2,387	1,739	0	1,739	648
SWITZERLAND	695	(120)	575	474	35	509	66
WESTERN EUROPE	19,344	4,402	23,746	18,030	379	18,409	5,337
SOUTH EASTERN EUROPE							
ALBANIA	1,119	644	1,764	1,423	4	1,427	336
BOSNIA AND HERZEGOVINA	10,688	(803)	9,885	8,314	408	8,722	1,163
CROATIA	4,514	402	4,915	4,185	25	4,210	705
THE FYR MACEDONIA	3,901	(380)	3,521	3,033	55	3,088	433
MONTENEGRO	934	49	983	730	18	748	235
SERBIA	23,985	(1,340)	22,646	19,525	310	19,836	2,810
SOUTH EASTERN EUROPE	45,142	(1,428)	43,714	37,211	820	38,031	5,683
EUROPE	**110,158**	**6,915**	**117,072**	**96,665**	**1,842**	**98,508**	**18,566**
AMERICAS							
NORTHERN SOUTH AMERICA							
NORTHERN SOUTH AMERICA OVERALL	1,100	(38)	1,062	967	0	967	95
VENEZUELA (BOLIVARIAN REPUBLIC OF)	1,842	62	1,904	1,684	26	1,710	194
ECUADOR	3,944	(19)	3,925	3,551	141	3,692	233
COLOMBIA	8,444	(297)	8,147	7,228	40	7,268	879
COSTA RICA	1,705	11	1,716	1,495	11	1,505	211
PANAMA	857	75	932	816	0	816	116
NORTHERN SOUTH AMERICA	17,892	(207)	17,685	15,741	217	15,958	1,727

Annual Programme: schedule of appropriations
for the year ended 31 December 2006
(in thousands of United States Dollars)

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursed/ Delivered	Unliquidated Obligations	Total	
SOUTHERN SOUTH AMERICA							
SOUTHERN SOUTH AMERICA OVERALL	1,461	(67)	1,394	1,377	10	1,387	7
ARGENTINA REGIONAL OFFICE	861	51	912	821	0	821	92
BRAZIL	1,788	589	2,376	2,231	7	2,238	138
CHILE	0	0	0	0	0	0	0
SOUTHERN SOUTH AMERICA	4,110	572	4,683	4,428	18	4,446	237
NORTH AMERICA AND CARIBBEAN							
NORTH AMERICA & THE CARIBBEAN	200	(40)	160	152	0	152	8
CUBA	400	(113)	288	282	0	282	6
CANADA	1,639	417	2,056	1,330	339	1,669	387
UNITED STATES OF AMERICA	6,270	699	6,969	3,378	2,486	5,864	1,105
NORTH AMERICA AND CARIBBEAN	8,509	963	9,472	5,142	2,825	7,967	1,505
CENTRAL AMERICA AND MEXICO							
CENTRAL AMERICA OVERALL	1,185	(249)	936	907	2	909	27
MEXICO REGIONAL OFFICE	1,580	273	1,853	1,522	62	1,584	269
CENTRAL AMERICA AND MEXICO	2,765	24	2,789	2,429	64	2,493	297
AMERICAS	**33,276**	**1,353**	**34,629**	**27,740**	**3,123**	**30,864**	**3,766**
FIELD OPERATIONS	**783,759**	**52,096**	**835,855**	**639,907**	**44,161**	**684,069**	**151,786**
GLOBAL PROGRAMMES							
EXECUTIVE DIRECTION AND MANAGEMENT	284	(210)	74	62	9	71	3
DIV INT PROTECTION SERVICES	8,741	(836)	7,905	6,975	407	7,382	523
DIV EXTERNAL RELATIONS	6,770	(608)	6,162	4,952	1,023	5,975	186
DIV INFO SYSTEMS & TELECOMS	5,825	(2,210)	3,615	1,229	1,701	2,930	685
DEPARTMENT OF OPERATIONS	26,941	4,561	31,502	24,843	4,930	29,773	1,728
DIV HUMAN RESOURCES MANAGEMENT	10,700	7,715	18,415	15,816	2,125	17,941	474
DIV FINANCE AND SUPPLY MANAGEMENT	402	1,356	1,758	537	1,021	1,557	200
GLOBAL PROGRAMMES	**59,663**	**9,767**	**69,430**	**54,414**	**11,217**	**65,630**	**3,800**
HEADQUARTERS							
EXECUTIVE OFFICE	7,766	815	8,582	7,270	379	7,650	932
DIV INT PROTECTION SERVICES	12,129	(205)	11,924	10,745	42	10,787	1,137
DIV EXTERNAL RELATIONS	10,262	1,080	11,342	8,807	176	8,982	2,360
DIV INFO SYSTEMS & TELECOMS	33,860	(6,900)	26,959	21,403	2,217	23,620	3,339
DEPARTMENT OF OPERATIONS	33,807	2,267	36,075	30,476	29	30,505	5,570
DIV HUMAN RESOURCES MANAGEMENT	14,579	2,418	16,997	13,131	242	13,373	3,624
DIV FINANCE AND SUPPLY MANAGEMENT	21,865	1,062	22,927	8,567	9,872	18,439	4,488
OTHER HQ SECTIONS	410	(36)	375	375	0	375	0
HEADQUARTERS	**134,679**	**501**	**135,180**	**100,774**	**12,957**	**113,730**	**21,450**
OPERATIONAL RESERVE	**125,823**	**(60,950)**	**64,873**	**0**	**0**	**0**	**64,873**
TOTAL ANNUAL PROGRAMME BUDGET	**1,103,923**	**1,415**	**1,105,339**	**795,095**	**68,334**	**863,429**	**241,909**

Supplementary programmes (including Trust Funds) :
Schedule of funds available for the year ended 31 December 2006
(in thousands of United States Dollars)

Schedule 4

SUPPLEMENTARY PROGRAMME FUND	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
FIELD OPERATIONS					
AFRICA					
COTE D'IVOIRE	693	231	177	408	285
LIBERIA	12,028	3,987	456	4,443	7,585
WEST AFRICA	12,721	4,218	634	4,851	7,870
EAST AND HORN OF AFRICA					
ERITREA	1	1	0	1	0
ETHIOPIA	2,030	1,946	83	2,030	0
KENYA	2,202	1,768	434	2,202	0
SOMALIA	3,554	1,039	0	1,039	2,515
SUDAN	69,186	52,725	3,636	56,362	12,824
UGANDA	10,085	5,848	855	6,703	3,381
EAST AND HORN OF AFRICA	87,057	63,328	5,009	68,337	18,721
CENTRAL AFRICA AND GREAT LAKES					
CENTRAL AFRICAN REPUBLIC	1,670	1,130	540	1,670	0
BURUNDI	(0)	0	(0)	(0)	0
CHAD	3,178	334	497	831	2,345
REPUBLIC OF THE CONGO	2,035	1,927	109	2,035	0
DEMOCRATIC REP OF THE CONGO	35,140	21,426	4,392	25,818	9,322
RWANDA	13	13	0	13	0
UNITED REPUBLIC OF TANZANIA	2,946	2,750	196	2,946	0
CENTRAL AFRICA AND GREAT LAKES	44,980	27,580	5,733	33,313	11,667
SOUTHERN AFRICA					
ZAMBIA	207	170	37	207	0
SOUTHERN AFRICA	207	170	37	207	0
AFRICA	**144,965**	**95,296**	**11,412**	**106,707**	**38,258**
CASWANAME					
CASWANAME OVERALL					
CASWANAME OVERALL	3,451	0	0	0	3,451
CASWANAME OVERALL	3,451	0	0	0	3,451
NORTH AFRICA					
NORTH AFRICA OVERALL	67	0	0	0	67
WESTERN SAHARA (Conf Bld Measures)	1,327	1,327	0	1,327	0
NORTH AFRICA	1,394	1,327	0	1,327	67
MIDDLE EAST					
MIDDLE EAST OVERALL	8,463	6,206	2,256	8,463	0
EGYPT	117	117	0	117	0
IRAQ	15,733	15,717	16	15,733	0
JORDAN	1,729	1,723	7	1,729	0
LEBANON	7,331	4,196	186	4,382	2,948
SYRIAN ARAB REPUBLIC	1,059	1,056	3	1,059	0
MIDDLE EAST	34,431	29,015	2,468	31,483	2,948
SOUTH-WEST ASIA					
ISLAMIC REPUBLIC OF IRAN	508	504	4	508	0
PAKISTAN	21,364	19,354	27	19,382	1,983
SOUTH-WEST ASIA	21,873	19,858	31	19,890	1,983
CASWANAME	**61,149**	**50,200**	**2,500**	**52,699**	**8,450**
ASIA AND THE PACIFIC					
ASIA AND PACIFIC OVERALL					
ASIA PACIFIC OVERALL	3,610	0	0	0	3,610
ASIA AND PACIFIC OVERALL	3,610	0	0	0	3,610
SOUTH ASIA					
SRI LANKA	6,068	6,067	1	6,068	0
NEPAL	217	42	7	49	169
SOUTH ASIA	6,286	6,109	8	6,117	169
EAST ASIA AND THE PACIFIC					
INDONESIA	16,245	14,688	1,557	16,245	0
TIMOR-LESTE	5,903	4,544	26	4,570	1,333
EAST ASIA AND THE PACIFIC	22,148	19,233	1,583	20,815	1,333
ASIA AND THE PACIFIC	**32,044**	**25,341**	**1,591**	**26,932**	**5,111**

Supplementary programmes (including Trust Funds) :
Schedule of funds available for the year ended 31 December 2006
(in thousands of United States Dollars)

Schedule 4

SUPPLEMENTARY PROGRAMME FUND	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
EUROPE					
CENTRAL EUROPE					
CYPRUS	70	70	0	70	0
TURKEY	409	409	0	409	0
CENTRAL EUROPE	479	479	0	479	0
WESTERN EUROPE					
UNITED KINGDOM	189	189	0	189	0
GERMANY	83	83	0	83	0
WESTERN EUROPE	271	271	0	271	0
EUROPE	**751**	**751**	**0**	**751**	**0**
AMERICAS					
NORTHERN SOUTH AMERICA					
COLOMBIA	2,697	2,295	249	2,544	153
NORTHERN SOUTH AMERICA	2,697	2,295	249	2,544	153
AMERICAS	**2,697**	**2,295**	**249**	**2,544**	**153**
FIELD OPERATIONS	**241,605**	**173,882**	**15,751**	**189,633**	**51,972**
GLOBAL PROGRAMMES					
DEPARTMENT OF OPERATIONS	1,253	1,185	68	1,253	0
GLOBAL PROGRAMMES OVERALL	3,430	0	0	0	3,430
GLOBAL PROGRAMMES	**4,683**	**1,185**	**68**	**1,253**	**3,430**
HEADQUARTERS					
DEPARTMENT OF OPERATIONS	4,895	4,895	0	4,895	0
DIV FINANCE AND SUPPLY MANAGEMENT	221	221	0	221	0
HEADQUARTERS	**5,116**	**5,116**	**0**	**5,116**	**0**
TOTAL SUPPLEMENTARY PROGRAMME FUND	**251,404**	**186,183**	**15,819**	**198,803**	**55,402**

Status of prior years' projects
Obligations liquidated/outstanding
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 31 December 2005	Payments during 2006	Cancellations during 2006	Unliquidated Obligations 31 December 2006
FIELD OPERATIONS				
AFRICA				
WEST AFRICA				
WEST AFRICA OVERALL	1,055	1,045	10	0
BENIN	165	53	111	0
CAMEROON	101	105	(4)	0
GHANA	88	62	26	0
GUINEA	1,460	1,190	270	0
COTE D'IVOIRE	550	440	109	0
LIBERIA	2,188	2,008	180	0
NIGERIA	69	67	2	0
SENEGAL	33	33	0	0
SIERRA LEONE	644	517	127	0
WEST AFRICA	6,353	5,520	833	0
EAST AND HORN OF AFRICA				
DJIBOUTI	126	120	6	0
ERITREA	329	222	107	0
ETHIOPIA	344	320	23	0
KENYA	1,146	1,060	87	0
SOMALIA	53	44	8	0
SUDAN	3,010	2,189	821	0
UGANDA	432	360	72	0
EAST AND HORN OF AFRICA	5,440	4,315	1,125	0
CENTRAL AFRICA AND GREAT LAKES				
CENTRAL AFRICAN REPUBLIC	35	18	17	0
COUNTRIES IN CENTRAL AFRICA	587	466	121	0
GABON	68	65	3	0
BURUNDI	788	550	237	0
CHAD	2,621	1,997	623	0
REPUBLIC OF THE CONGO	31	55	(24)	0
DEMOCRATIC REP OF THE CONGO	784	622	162	0
RWANDA	51	46	6	0
UNITED REPUBLIC OF TANZANIA	934	765	169	0
CENTRAL AFRICA AND GREAT LAKES	5,898	4,583	1,315	0
SOUTHERN AFRICA				
SOUTHERN AFRICA OVERALL	149	119	30	0
ANGOLA	393	215	178	0
BOTSWANA	84	72	11	0
MALAWI	54	27	27	0
MOZAMBIQUE	166	129	37	0
NAMIBIA	55	22	33	0
SOUTH AFRICA	83	77	6	0
SWAZILAND	0	0	0	0
ZAMBIA	508	505	4	0
ZIMBABWE	44	29	14	0
SOUTHERN AFRICA	1,536	1,196	341	0
AFRICA	**19,227**	**15,614**	**3,613**	**0**
CASWANAME				
NORTH AFRICA				
NORTH AFRICA OVERALL	15	14	1	0
ALGERIA	1,173	987	186	0
LIBYAN ARAB JAMAHIRIYA	36	32	5	0
MAURITANIA	2	0	2	0
MOROCCO	61	56	5	0
TUNISIA	8	7	1	0
WESTERN SAHARA (Conf Bld Measures)	0	(5)	5	0
NORTH AFRICA	1,296	1,091	205	0

Status of prior years' projects
Obligations liquidated/outstanding
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 31 December 2005	Payments during 2006	Cancellations during 2006	Unliquidated Obligations 31 December 2006
MIDDLE EAST				
EGYPT	41	15	26	0
IRAQ	57	50	7	0
JORDAN	106	104	2	0
LEBANON	9	5	5	0
SAUDI ARABIA	91	69	22	0
SYRIAN ARAB REPUBLIC	0	3	(3)	0
YEMEN	218	205	13	0
ISRAEL	6	6	0	0
MIDDLE EAST	528	457	71	0
SOUTH-WEST ASIA				
SOUTH-WEST ASIA OVERALL	28	1	27	0
AFGHANISTAN	2,881	2,770	111	0
ISLAMIC REPUBLIC OF IRAN	756	535	221	0
PAKISTAN	2,574	1,896	679	0
SOUTH-WEST ASIA	6,240	5,202	1,038	0
CENTRAL ASIA				
KAZAKHSTAN	3	0	3	0
KYRGYSTAN	110	107	4	0
TAJIKISTAN	35	10	25	0
TURKMENISTAN	4	7	(4)	0
UZBEKISTAN	48	43	4	0
CENTRAL ASIA	201	168	32	0
CASWANAME	**8,264**	**6,918**	**1,346**	**0**
ASIA AND THE PACIFIC				
SOUTH ASIA				
BANGLADESH	183	150	34	0
INDIA	29	21	8	0
SRI LANKA	422	311	111	0
NEPAL	32	80	(48)	0
SOUTH ASIA	667	562	105	0
EAST ASIA AND THE PACIFIC				
AUSTRALIA	28	18	10	0
CHINA	12	13	(1)	0
INDONESIA	248	145	102	0
JAPAN	24	18	6	0
CAMBODIA	2	3	(1)	0
REPUBLIC OF KOREA	4	3	0	0
MALAYSIA	60	48	13	0
MONGOLIA	27	28	(1)	0
MYANMAR	231	235	(4)	0
THAILAND	272	255	17	0
TIMOR-LESTE	5	7	(2)	0
VIET NAM	73	70	3	0
OTHER COUNTRIES EAST ASIA	2	0	2	0
EAST ASIA AND THE PACIFIC	987	843	144	0
ASIA AND THE PACIFIC	**1,654**	**1,405**	**249**	**0**
EUROPE				
EASTERN EUROPE				
EASTERN EUROPE OVERALL	8	5	3	0
ARMENIA	4	4	0	0
AZERBAIJAN	44	18	26	0
BELARUS	1	1	0	0
GEORGIA	249	205	45	0
MOLDOVA	19	19	0	0
RUSSIAN FEDERATION	312	281	31	0
UKRAINE	84	42	42	0
EASTERN EUROPE	721	573	148	0

Status of prior years' projects
Obligations liquidated/outstanding
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 31 December 2005	Payments during 2006	Cancellations during 2006	Unliquidated Obligations 31 December 2006
CENTRAL EUROPE				
OTHER COUNTRIES IN CENTRAL EUROPE	41	30	11	0
CYPRUS	6	4	2	0
HUNGARY	26	23	4	0
POLAND	2	(0)	3	0
ROMANIA	82	71	11	0
SLOVENIA	1	0	1	0
TURKEY	106	79	27	0
CENTRAL EUROPE	266	206	59	0
WESTERN EUROPE				
MALTA	3	3	0	0
AUSTRIA	4	3	1	0
BELGIUM	10	4	6	0
FRANCE	10	5	5	0
UNITED KINGDOM	220	198	21	0
GERMANY	8	6	2	0
GREECE	145	144	1	0
IRELAND	8	6	3	0
ITALY	64	56	8	0
SPAIN	61	68	(7)	0
SWEDEN	33	23	10	0
SWITZERLAND	7	6	1	0
WESTERN EUROPE	572	524	49	0
SOUTH EASTERN EUROPE				
SOUTH EASTERN EUROPE OVERALL	10	7	3	0
ALBANIA	1	1	(0)	0
BOSNIA AND HERZEGOVINA	57	44	13	0
CROATIA	51	9	42	0
THE FYR MACEDONIA	92	84	8	0
MONTENEGRO	0	13	(13)	0
SERBIA	313	124	188	0
SOUTH EASTERN EUROPE	524	284	241	0
EUROPE	**2,083**	**1,587**	**497**	**0**
AMERICAS				
NORTHERN SOUTH AMERICA				
VENEZUELA REGIONAL OFFICE	28	9	19	0
ECUADOR	0	12	(12)	0
COLOMBIA	27	26	1	0
COSTA RICA	0	2	(2)	0
PANAMA	7	2	5	0
NORTHERN SOUTH AMERICA	58	47	11	0
SOUTHERN SOUTH AMERICA				
SOUTHERN SOUTH AMERICA OVERALL	3	0	3	0
ARGENTINA REGIONAL OFFICE	10	5	5	0
BRAZIL	0	18	(18)	0
SOUTHERN SOUTH AMERICA	13	23	(10)	0
NORTH AMERICA AND CARIBBEAN				
CANADA	10	0	10	0
UNITED STATES OF AMERICA	2,898	2,766	132	0
NORTH AMERICA AND CARIBBEAN	2,908	2,766	143	0
CENTRAL AMERICA AND MEXICO				
CENTRAL AMERICA OVERALL	0	0	0	0
MEXICO REGIONAL OFFICE	0	8	(8)	0
CENTRAL AMERICA AND MEXICO	0	8	(8)	0
AMERICAS	**2,979**	**2,844**	**135**	**0**
FIELD OPERATIONS	**34,207**	**28,367**	**5,840**	**0**

Status of prior years' projects
Obligations liquidated/outstanding
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 31 December 2005	Payments during 2006	Cancellations during 2006	Unliquidated Obligations 31 December 2006
GLOBAL PROGRAMMES				
EXECUTIVE DIRECTION AND MANAGEMENT	18	5	13	0
DIV INT PROTECTION SERVICES	686	554	142	0
DIV EXTERNAL RELATIONS	653	535	118	0
DIV INFO SYSTEMS & TELECOMS	3,346	3,283	63	0
DEPARTMENT OF OPERATIONS	4,543	4,263	280	0
DIV HUMAN RESOURCES MANAGEMENT	596	472	124	0
DIV FINANCE AND SUPPLY MANAGEMENT	27	8	20	0
GLOBAL PROGRAMMES	**9,881**	**9,120**	**761**	**0**
HEADQUARTERS				
EXECUTIVE OFFICE	172	97	75	0
DIV INT PROTECTION SERVICES	146	104	42	0
DIV EXTERNAL RELATIONS	233	123	110	0
DIV INFO SYSTEMS & TELECOMS	1,776	1,522	254	0
DEPARTMENT OF OPERATIONS	574	392	182	0
DIV HUMAN RESOURCES MANAGEMENT	(305)	(199)	(105)	0
DIV FINANCE AND SUPPLY MANAGEMENT	889	854	16	0
OTHER HQ SECTIONS	(8)	(13)	5	0
HEADQUARTERS	**3,458**	**2,880**	**579**	**0**
TOTAL ANNUAL PROGRAMME FUND	**47,546**	**40,366**	**7,179**	**0**

Status of prior years' projects
Obligations liquidated/outstanding
as at 31 December 2006
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Schedule 5

UN REGULAR BUDGET FUND	Unliquidated Obligations 31 December 2005	Payments during 2006	Cancellations during 2006	Unliquidated Obligations 31 December 2006
HEADQUARTERS				
EXECUTIVE OFFICE	0	(2)	2	0
DIV HUMAN RESOURCES MANAGEMENT	0	(1)	1	0
DIV FINANCE AND SUPPLY MANAGEMENT	3,152	3,153	(1)	0
HEADQUARTERS	**3,152**	**3,150**	**2**	**0**
TOTAL UN REGULAR BUDGET FUND	**3,152**	**3,150**	**2**	**0**

Status of prior years' projects
Obligations liquidated/outstanding
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 5

SUPPLEMENTARY PROGRAMME FUND	Unliquidated Obligations 31 December 2005	Payments during 2006	Cancellations during 2006	Unliquidated Obligations 31 December 2006
FIELD OPERATIONS				
EAST AND HORN OF AFRICA				
ETHIOPIA	722	722	0	0
KENYA	573	558	15	0
SUDAN	5,657	4,835	822	0
UGANDA	301	283	18	0
EAST AND HORN OF AFRICA	7,253	6,398	855	0
CENTRAL AFRICA AND GREAT LAKES				
CENTRAL AFRICAN REPUBLIC	130	129	0	0
BURUNDI	1,779	1,545	234	0
CHAD	3,568	3,436	133	0
REPUBLIC OF THE CONGO	223	208	16	0
DEMOCRATIC REP OF THE CONGO	403	360	42	0
RWANDA	59	57	2	0
UNITED REPUBLIC OF TANZANIA	458	384	75	0
CENTRAL AFRICA AND GREAT LAKES	6,621	6,118	502	0
AFRICA	**13,874**	**12,517**	**1,357**	**0**
CASWANAME				
MIDDLE EAST				
MIDDLE EAST OVERALL	132	112	20	0
IRAQ	1,588	1,466	122	0
JORDAN	6	0	6	0
SYRIAN ARAB REPUBLIC	70	70	0	0
MIDDLE EAST	1,795	1,648	147	0
SOUTH-WEST ASIA				
ISLAMIC REPUBLIC OF IRAN	53	42	11	0
PAKISTAN	5,556	5,027	529	0
SOUTH-WEST ASIA	5,610	5,069	541	0
CASWANAME	**7,405**	**6,716**	**688**	**0**
ASIA AND THE PACIFIC				
SOUTH ASIA				
SRI LANKA	552	315	237	0
SOUTH ASIA	552	315	237	0
EAST ASIA AND THE PACIFIC				
INDONESIA	8,931	3,667	5,265	0
EAST ASIA AND THE PACIFIC	8,931	3,667	5,265	0
ASIA AND THE PACIFIC	**9,483**	**3,981**	**5,502**	**0**
FIELD OPERATIONS	**30,762**	**23,214**	**7,548**	**0**
TOTAL SUPPLEMENTARY PROGRAMME FUND	**30,762**	**23,214**	**7,548**	**0**

Detailed statement of income and expenditure
by fund/region/country/territory
for the year ended 31 December 2006
(in thousands of United States Dollars)

Annex to Statement I

ANNUAL PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
FIELD OPERATIONS								
AFRICA								
AFRICA OVERALL								
AFRICA OVERALL	63,470	0	0	0	0	(63,470)	0	(0)
AFRICA OVERALL	63,470	0	0	0	0	(63,470)	0	(0)
WEST AFRICA								
WEST AFRICA OVERALL	16,776	0	3,527	5	10	(13,271)	705	798
BENIN	250	34	2,002	21	111	1,586	0	0
CAMEROON	186	0	1,926	65	(4)	1,678	0	0
GAMBIA	20	1	654	2	0	631	0	0
GHANA	2,319	2	8,993	36	28	6,534	299	182
GUINEA	4,321	305	11,610	(47)	270	6,761	0	0
COTE D'IVOIRE	2,979	27	7,521	28	109	4,377	0	0
LIBERIA	24,234	236	34,099	529	180	9,986	0	145
MALI	0	0	0	0	0	0	0	0
NIGER	0	0	0	0	0	0	0	0
NIGERIA	214	9	3,317	144	2	3,049	0	101
SENEGAL	35	22	1,456	0	0	1,422	0	29
SIERRA LEONE	5,581	238	14,073	118	127	8,042	0	0
TOGO	0	0	84	0	0	83	0	0
GUINEA-BISSAU	0	0	0	0	0	0	0	0
WEST AFRICA	56,885	871	89,242	907	833	29,938	1,053	1,245
EAST AND HORN OF AFRICA								
EAST & HORN OF AFRICA OVERALL	14,917	0	0	0	0	(14,917)	0	0
DJIBOUTI	0	3	2,675	12	6	2,666	0	0
ERITREA	2,645	194	6,545	134	107	3,482	0	7
ETHIOPIA	4,962	719	14,478	52	23	8,895	0	172
KENYA	20,853	396	35,010	274	87	13,503	0	103
SOMALIA	4,810	39	6,055	80	0	1,588	0	471
SUDAN	9,862	426	12,210	(4,374)	921	7,756	0	2,272
UGANDA	6,534	239	14,253	136	72	8,164	0	894
EAST AND HORN OF AFRICA	64,574	2,016	91,227	(3,696)	1,125	31,127	0	3,918
CENTRAL AFRICA AND GREAT LAKES								
CENTRAL AFRICA & GREAT LAKES	25,749	0	0	0	0	(24,630)	0	1,119
CENTRAL AFRICAN REPUBLIC	1,910	6	2,026	39	17	210	0	157
COUNTRIES IN CENTRAL AFRICA	5,534	0	6,512	23	121	833	0	0
GABON	256	0	2,612	5	3	2,510	0	164
BURUNDI	28,176	254	30,909	136	237	3,895	0	189
CHAD	64,255	371	64,383	32	623	1,523	0	2,423
REPUBLIC OF THE CONGO	1,994	11	5,581	91	(24)	3,510	0	0
DEMOCRATIC REP OF THE CONGO	8,442	288	14,389	239	162	6,044	0	786
RWANDA	1,468	99	6,212	2	0	4,786	0	149
UNITED REPUBLIC OF TANZANIA	19,929	400	24,453	(526)	169	5,076	123	717
CENTRAL AFRICA AND GREAT LAKES	156,716	1,430	156,677	39	1,315	3,758	123	5,704
SOUTHERN AFRICA								
SOUTHERN AFRICA OVERALL	7,473	0	2,162	66	30	(5,407)	0	0
ANGOLA	7,716	226	17,798	302	178	9,523	0	148
BOTSWANA	330	3	1,743	4	11	1,465	0	69
MALAWI	36	1	2,148	3	27	2,082	0	0
MOZAMBIQUE	38	0	2,833	29	37	2,761	0	32
NAMIBIA	0	81	2,791	2	33	2,676	0	0
SOUTH AFRICA	49	6	3,048	(4)	0	3,034	0	33
SWAZILAND	0	0	0	0	0	0	0	0
ZAMBIA	3,699	121	12,239	168	4	8,319	0	73
ZIMBABWE	0	0	1,821	3	14	1,804	0	0
SOUTHERN AFRICA	19,341	437	46,582	572	341	26,245	0	354
AFRICA	**359,986**	**4,754**	**383,727**	**(2,176)**	**3,613**	**27,998**	**1,176**	**11,222**
CASWANAME								
CASWANAME OVERALL								
CASWANAME OVERALL	1	0	0	0	0	(1)	0	0
CASWANAME OVERALL	1	0	0	0	0	(1)	0	0
NORTH AFRICA								
NORTH AFRICA OVERALL	2,127	0	635	6	1	(2,186)	767	82
ALGERIA	4,139	7	5,983	2	186	1,875	0	234
LIBYAN ARAB JAMAHIRIYA	38	0	799	5	5	752	0	0
MAURITANIA	406	2	837	30	2	424	0	26
MOROCCO	498	3	766	12	5	248	0	0
TUNISIA	25	0	308	15	1	267	0	0
WESTERN SAHARA (Conf Bld Measures)	0	0	0	3	5	(9)	0	0
NORTH AFRICA	7,230	12	9,328	75	205	1,371	767	332

Detailed statement of income and expenditure
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ANNUAL PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
MIDDLE EAST								
MIDDLE EAST OVERALL	6,100	0	(0)	0	0	(6,108)	4	0
EGYPT	2,049	6	4,383	17	26	2,787	0	481
IRAQ	0	75	1,260	133	7	1,045	0	0
JORDAN	931	1	1,827	23	2	705	0	36
KUWAIT	0	0	0	0	0	(0)	0	0
LEBANON	886	3	1,588	12	8	1,048	0	174
SAUDI ARABIA	0	0	1,941	(25)	22	1,943	0	0
SYRIAN ARAB REPUBLIC	936	1	1,703	2	(3)	785	0	19
YEMEN	474	1	4,394	26	13	3,660	194	6
ISRAEL	0	0	220	1	0	219	0	0
UNITED ARAB EMIRATES	0	0	149	0	0	149	0	0
MIDDLE EAST	11,186	86	17,285	191	71	6,246	198	716
SOUTH-WEST ASIA								
SOUTH-WEST ASIA OVERALL	30,739	0	1,483	10	27	(28,459)	86	940
AFGHANISTAN	25,368	554	47,533	583	111	21,167	0	219
ISLAMIC REPUBLIC OF IRAN	2,693	91	12,482	169	221	9,445	0	127
PAKISTAN	9,705	3	14,501	246	324	4,223	0	0
PAKISTAN, ISLAMABAD	110	91	3,510	6	235	3,075	0	7
PAKISTAN, QUETTA	0	16	2,439	10	100	2,313	0	0
PAKISTAN, PESHAWAR	0	6	3,278	5	20	3,248	0	(0)
PAKISTAN	9,815	116	23,728,248.26	267	679	12,859	0	7
SOUTH-WEST ASIA	68,615	760	85,216	996	1,038	15,012	86	1,293
CENTRAL ASIA								
CENTRAL ASIA OVERALL	2,526	0	223	0	0	(2,214)	0	89
KAZAKHSTAN	17	2	1,594	(1)	3	1,586	0	23
KYRGYSTAN	59	4	1,373	10	4	1,360	0	45
TAJIKISTAN	0	4	1,052	(15)	25	1,038	0	0
TURKMENISTAN	7	15	859	1	(4)	847	0	7
UZBEKISTAN	2	19	582	29	4	536	0	0
CENTRAL ASIA	2,603	44	5,684	23	32	3,156	0	164
CARIBBEAN	96,837	960	117,983	1,260	1,208	25,764	1,842	2,964
ASIA AND THE PACIFIC								
ASIA AND PACIFIC OVERALL								
ASIA PACIFIC OVERALL	6,632	0	0	0	0	(6,643)	11	0
ASIA AND PACIFIC OVERALL	6,632	0	0	0	0	(6,643)	11	0
SOUTH ASIA								
SOUTH ASIA OVERALL	1,596	0	0	0	0	(1,725)	128	0
BANGLADESH	1,904	4	2,955	15	34	1,599	0	0
INDIA	2,215	4	2,966	23	8	777	0	60
SRI LANKA	10,256	9	10,877	125	111	2,915	0	2,539
NEPAL	5,369	11	6,240	(377)	(46)	1,285	0	0
SOUTH ASIA	20,443	27	22,738	(213)	105	4,850	128	2,599
EAST ASIA AND THE PACIFIC								
EAST ASIA AND PACIFIC OVERALL	11,161	0	0	0	0	(11,161)	0	0
AUSTRALIA	0	1	979	5	10	982	0	0
CHINA	1,095	0	3,534	35	(1)	2,404	0	0
INDONESIA	34	91	2,300	140	102	1,982	0	0
JAPAN	0	32	2,709	1	5	2,672	0	0
CAMBODIA	1,001	40	1,125	19	(1)	67	0	0
REPUBLIC OF KOREA	6	0	701	(20)	0	715	0	0
LAO PEOPLE'S DEMOCRATIC REP.	0	0	0	0	0	(0)	0	0
MALAYSIA	842	0	3,183	20	13	2,478	0	0
MONGOLIA	39	0	99	2	(1)	131	0	102
MYANMAR	2,709	4	4,303	28	(4)	1,466	0	0
PHILIPPINES	0	1	201	0	0	200	0	0
PAPUA NEW GUINEA	9	0	431	15	0	407	0	0
THAILAND	8,529	8	10,560	36	17	3,449	0	1,577
TIMOR-LESTE	191	0	197	(219)	(2)	256	0	0
VIET NAM	130	0	521	(4)	3	394	0	0
SINGAPORE	0	0	37	10	0	27	0	0
OTHER COUNTRIES EAST ASIA	0	0	10	19	2	(11)	0	0
EAST ASIA AND THE PACIFIC	23,809	165	30,730	80	144	8,407	0	1,695
ASIA AND THE PACIFIC	50,884	191	53,468	(133)	249	6,614	139	4,294

Detailed statement of income and expenditure
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ANNUAL PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
EUROPE								
EASTERN EUROPE								
EASTERN EUROPE OVERALL	7,288	0	544	0	3	(6,575)	0	172
ARMENIA	513	0	1,733	1	0	1,218	0	0
AZERBAIJAN	1,576	2	3,477	25	26	1,848	0	0
BELARUS	27	2	1,291	6	0	1,173	83	0
GEORGIA	2,007	10	4,158	75	45	2,494	153	625
MOLDOVA	58	0	726	6	0	661	0	0
RUSSIAN FEDERATION	7,821	11	12,974	81	31	5,031	0	0
UKRAINE	430	5	3,113	9	42	2,679	128	180
EASTERN EUROPE	19,719	30	28,016	204	148	8,529	363	978
CENTRAL EUROPE								
OTHER COUNTRIES IN CENT EUROPE	250	0	314	0	11	53	0	0
CENT EUROPE AND BALTIC STATES	2,551	0	0	0	0	(2,551)	0	0
BULGARIA	0	0	886	(1)	0	887	0	0
CYPRUS	28	0	638	10	2	597	0	0
CZECH REPUBLIC	0	0	908	1	0	907	0	0
HUNGARY	0	0	1,902	3	4	1,895	0	0
POLAND	0	(0)	807	4	3	801	0	0
ROMANIA	0	24	1,323	8	11	1,279	0	0
SLOVAK REPUBLIC	0	3	756	2	0	751	0	0
SLOVENIA	0	1	334	0	1	332	0	0
TURKEY	429	1	6,184	11	27	5,566	195	46
CENTRAL EUROPE	3,259	29	14,051	39	59	10,515	195	46
WESTERN EUROPE								
PORTUGAL	0	0	43	0	0	43	0	0
MALTA	0	0	22	0	0	22	0	0
AUSTRIA	52	0	1,117	0	1	1,064	0	0
BELGIUM	249	0	3,298	2	6	3,041	0	0
FRANCE	528	0	2,429	0	5	1,896	0	0
UNITED KINGDOM	428	0	1,344	1	21	964	0	70
GERMANY	484	0	1,964	0	2	1,479	0	0
GREECE	0	0	1,337	11	1	1,326	0	0
IRELAND	83	0	594	0	3	508	0	0
ITALY	517	0	2,800	0	8	2,275	0	0
NETHERLANDS	0	0	0	0	0	0	0	0
SPAIN	371	0	1,213	1	(7)	857	0	9
SWEDEN	120	0	1,739	2	10	1,608	0	0
SWITZERLAND	75	2	509	2	1	429	0	0
WESTERN EUROPE	2,906	3	18,409	19	49	15,512	0	79
SOUTH EASTERN EUROPE								
SOUTH EASTERN EUROPE OVERALL	16,402	0	0	0	3	(16,405)	0	0
ALBANIA	169	5	1,427	54	0	766	432	0
BOSNIA AND HERZEGOVINA	1,354	187	8,722	10	13	7,157	0	0
CROATIA	981	2	4,210	3	42	3,182	0	0
THE FYR MACEDONIA	1,172	5	3,088	37	8	1,866	0	0
MONTENEGRO	5	0	748	(1)	(13)	757	0	0
SERBIA	4,111	40	19,836	171	188	18,314	0	990
SOUTH EASTERN EUROPE	24,195	240	38,031	273	241	13,639	432	990
EUROPE	**50,079**	**302**	**98,506**	**533**	**497**	**48,195**	**990**	**2,092**
AMERICAS								
SOUTH AMERICA OVERALL								
SOUTH AMERICA OVERALL	3,144	0	0	0	0	(3,144)	0	0
SOUTH AMERICA OVERALL	3,144	0	0	0	0	(3,144)	0	0
NORTHERN SOUTH AMERICA								
NORTHERN SOUTH AMERICA OVERALL	2,008	0	967	13	0	(1,055)	0	0
VENEZUELA REGIONAL OFFICE	393	6	1,710	(3)	19	1,294	0	0
ECUADOR	4,142	5	3,692	13	(12)	13	0	469
COLOMBIA	6,222	74	7,268	190	1	(156)	1,092	155
COSTA RICA	237	1	1,505	7	(2)	1,262	0	0
GUYANA	0	0	0	0	0	0	0	0
PANAMA	354	0	816	9	5	539	0	90
NORTHERN SOUTH AMERICA	13,356	86	15,958	230	11	1,898	1,092	714
SOUTHERN SOUTH AMERICA								
SOUTHERN SOUTH AMERICA OVERALL	1,087	0	1,387	4	3	293	0	0
ARGENTINA REGIONAL OFFICE	0	3	821	2	5	810	0	0
BRAZIL	212	6	2,238	0	(18)	2,038	0	0
SOUTHERN SOUTH AMERICA	1,300	10	4,446	6	(10)	3,140	0	0

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(in thousands of United States Dollars)

Annex to Statement I

ANNUAL PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
NORTH AMERICA AND CARIBBEAN								
NORTH AMERICA & THE CARIBBEAN	2,040	0	152	0	0	(1,847)	0	41
DOMINICAN REPUBLIC	0	0	0	0	0	0	0	0
CUBA	0	0	282	2	0	279	0	0
CANADA	0	0	1,869	1	10	1,858	0	0
UNITED STATES OF AMERICA	251	1	5,864	27	132	5,452	0	0
NORTH AMERICA AND CARIBBEAN	2,291	1	7,967	31	143	5,542	0	41
CENTRAL AMERICA AND MEXICO								
CENTRAL AMERICA OVERALL	919	0	909	12	0	(22)	0	0
MEXICO REGIONAL OFFICE	2	1	1,584	(58)	(8)	1,647	0	0
GUATEMALA	0	0	0	0	0	0	0	0
CENTRAL AMERICA AND MEXICO	921	1	2,493	(46)	(8)	1,625	0	0
AMERICAS	**21,012**	**98**	**30,964**	**221**	**135**	**9,081**	**1,092**	**755**
FIELD OPERATIONS	**571,396**	**6,248**	**684,069**	**(260)**	**5,840**	**117,253**	**4,447**	**20,856**
GLOBAL PROGRAMMES								
EXECUTIVE DIRECTION AND MGT	0	0	71	3	13	55	0	0
DIV INT PROTECTION SERVICES	6,367	7	7,382	(165)	142	1,551	1,336	1,856
DIV EXTERNAL RELATIONS	421	6	5,975	(5)	118	5,432	186	183
DIV INFO. SYSTEMS & TELECOMS	0	0	2,930	397	63	2,849	0	378
DEPARTMENT OF OPERATIONS	17,051	0	29,773	2,129	280	13,951	1,422	5,061
DIV HUMAN RESOURCES MGT	455	0	17,941	(136)	124	17,498	0	0
DIV FINANCE AND SUPPLY MGT	0	0	1,557	0	20	1,538	0	0
OTHER GLOBAL PROGRAMMES	0	0	0	0	0	0	0	0
GLOBAL PROGRAMMES OVERALL	17,731	0	0	1	0	(17,732)	0	0
GLOBAL PROGRAMMES	**42,025**	**14**	**65,630**	**2,224**	**761**	**25,141**	**2,944**	**7,478**
HEADQUARTERS								
EXECUTIVE OFFICE	1,860	0	7,650	(12)	75	5,799	384	456
DIV INT PROTECTION SERVICES	50	35	10,787	(17)	42	10,677	0	0
DIV EXTERNAL RELATIONS	0	0	8,982	(28)	110	8,900	0	0
DIV INFO. SYSTEMS & TELECOMS	0	0	23,620	(6)	254	23,372	0	0
DEPARTMENT OF OPERATIONS	1,346	0	30,505	(56)	182	29,032	0	0
DIV HUMAN RESOURCES MGT	0	63	13,373	(63)	(105)	13,479	0	0
DIV FINANCE AND SUPPLY MGT	0	74	18,439	(6,048)	16	24,398	0	0
OTHER HQ SECTIONS	0	0	375	(6)	5	376	0	0
HEADQUARTERS OVERALL	26,683	0	0	0	0	(26,683)	0	0
HEADQUARTERS	**29,939**	**171**	**113,730**	**(6,237)**	**579**	**89,351**	**384**	**456**
OPERATIONAL RESERVE	**7,384**	**0**	**0**	**0**	**0**	**(7,384)**	**0**	**0**
UNEARMARKED	**215,676**	**0**	**0**	**0**	**0**	**(185,626)**	**0**	**30,050**
TOTAL ANNUAL PROGRAMME FUND	**868,420**	**6,433**	**863,429**	**(4,273)**	**7,179**	**38,736**	**7,774**	**58,840**

Detailed statement of income and expenditure
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UN REGULAR BUDGET FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Canc: Actions Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
HEADQUARTERS								
EXECUTIVE OFFICE	0	0	3,155	0	2	0	(6,399)	(9,552)
DIV EXTERNAL RELATIONS	0	0	6,190	0	0	0	(11,641)	(17,832)
DIV INFO. SYSTEMS & TELECOMS	0	0	4,845	0	0	0	(10,831)	(15,676)
DIV HUMAN RESOURCES MGT	0	0	5,836	0	1	0	(12,321)	(18,156)
DIV FINANCE AND SUPPLY MGT	0	0	11,431	0	(1)	0	(25,092)	(36,524)
HEADQUARTERS OVERALL	30,681	0	0	0	0	815	66,244	97,740
HEADQUARTERS	**30,681**	**0**	**31,458**	**0**	**2**	**815**	**(40)**	**0**
OVERALL	**40**	**0**	**0**	**0**	**0**	**(815)**	**776**	**0**
TOTAL UN REGULAR BUDGET FUND	**30,721**	**0**	**31,458**	**0**	**2**	**0**	**736**	**0**

Detailed statement of income and expenditure
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Annex to Statement I

SUPPLEMENTARY PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance [illegible] Beginning of Year	[illegible] - End of Year
FIELD OPERATIONS								
AFRICA								
AFRICA OVERALL								
AFRICA OVERALL	13,242	0	0	0	0	(14,573)	1,332	0
AFRICA OVERALL	13,242	0	0	0	0	(14,573)	1,332	0
WEST AFRICA								
WEST AFRICA OVERALL	0	0	(0)	34	0	(34)	0	0
GUINEA	0	0	0	0	0	(0)	0	0
COTE D'IVOIRE	745	0	408	0	0	(52)	0	285
LIBERIA	12,897	0	4,443	0	0	(869)	0	7,585
WEST AFRICA	13,642	0	4,851	34	0	(955)	0	7,870
EAST AND HORN OF AFRICA								
ERITREA	0	0	1	0	0	1	0	0
ETHIOPIA	0	0	2,030	5	0	2,025	0	0
KENYA	503	0	2,202	4	15	1,680	0	0
SOMALIA	3,821	0	1,039	0	0	(267)	0	2,515
SUDAN	78,784	0	56,362	896	822	(14,032)	2,716	12,824
UGANDA	9,821	0	6,703	0	18	246	0	3,381
EAST AND HORN OF AFRICA	92,928	0	68,337	905	855	(10,347)	2,716	18,721
CENTRAL AFRICA AND GREAT LAKES								
CENTRAL AFRICA & GREAT LAKES	0	0	0	0	0	(5)	5	0
CENTRAL AFRICAN REPUBLIC	0	0	1,670	20	0	1,650	0	0
BURUNDI	0	0	(0)	370	234	(604)	0	0
CHAD	2,286	0	831	454	133	(2,182)	2,486	2,345
REPUBLIC OF THE CONGO	346	0	2,035	45	16	1,628	0	0
DEMOCRATIC REP OF THE CONGO	29,229	0	25,818	162	42	5,706	0	9,322
RWANDA	0	0	13	0	2	11	0	0
UNITED REPUBLIC OF TANZANIA	1,130	0	2,946	247	75	1,494	0	0
CENTRAL AFRICA AND GREAT LAKES	32,992	0	33,313	1,298	502	7,698	2,491	11,667
SOUTHERN AFRICA								
ZAMBIA	0	0	207	4	0	203	(0)	0
SOUTHERN AFRICA	0	0	207	4	0	203	(0)	0
AFRICA	**152,803**	**0**	**106,707**	**2,241**	**1,357**	**(17,975)**	**6,539**	**38,258**
CASWANAME								
CASWANAME OVERALL								
CASWANAME OVERALL	9,109	0	0	0	0	(5,658)	0	3,451
CASWANAME OVERALL	9,109	0	0	0	0	(5,658)	0	3,451
NORTH AFRICA								
NORTH AFRICA OVERALL	0	0	0	0	0	(1,018)	1,085	67
WESTERN SAHARA (Conf Bld Measures)	334	0	1,327	(2)	0	995	0	0
NORTH AFRICA	334	0	1,327	(2)	0	(23)	1,085	67
MIDDLE EAST								
MIDDLE EAST OVERALL	15,752	0	8,463	3	20	(16,172)	8,860	0
EGYPT	0	0	117	0	0	117	0	0
IRAQ	5,476	0	15,733	962	122	9,173	0	0
JORDAN	0	0	1,729	188	6	1,535	0	0
LEBANON	1,516	0	4,382	7	0	5,808	0	2,948
SYRIAN ARAB REPUBLIC	238	0	1,059	0	0	821	0	0
MIDDLE EAST	22,982	0	31,483	1,161	147	1,282	8,860	2,948
SOUTH-WEST ASIA								
ISLAMIC REPUBLIC OF IRAN	0	0	508	11	11	486	0	0
PAKISTAN	3,398	0	19,382	889	529	(830)	17,379	1,983
SOUTH-WEST ASIA	3,398	0	19,890	900	541	(344)	17,379	1,983
CASWANAME	**35,823**	**0**	**52,699**	**2,059**	**688**	**(4,744)**	**27,323**	**8,450**
ASIA AND THE PACIFIC								
ASIA AND PACIFIC OVERALL								
ASIA PACIFIC OVERALL	28	0	0	0	0	(8,621)	12,204	3,610
ASIA AND PACIFIC OVERALL	28	0	0	0	0	(8,621)	12,204	3,610
SOUTH ASIA								
SRI LANKA	305	0	6,068	99	237	816	4,611	0
NEPAL	234	0	49	0	0	(16)	0	169
SOUTH ASIA	539	0	6,117	99	237	800	4,611	169
EAST ASIA AND THE PACIFIC								
CHINA	0	0	0	0	0	0	0	0
INDONESIA	0	0	18,245	98	5,265	2,829	8,054	0
TIMOR-LESTE	6,347	0	4,570	0	0	(444)	0	1,333
EAST ASIA AND THE PACIFIC	6,347	0	20,815	98	5,265	2,384	8,054	1,333
ASIA AND THE PACIFIC	**6,913**	**0**	**26,932**	**197**	**5,502**	**(5,437)**	**24,869**	**5,111**

Detailed statement of income and expenditure
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S.P.PLEMENTARY PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
EUROPE	0	0	791	0	0	791	0	0
AMERICAS								
NORTHERN SOUTH AMERICA								
COLOMBIA	2,900	0	2,544	0	0	(203)	0	153
NORTHERN SOUTH AMERICA	2,900	0	2,544	0	0	(203)	0	153
AMERICAS	2,900	0	2,544	0	0	(203)	0	153
FIELD OPERATIONS	198,439	0	189,633	4,497	7,548	(27,609)	58,731	51,972
GLOBAL PROGRAMMES								
DEPARTMENT OF OPERATIONS	3,537	0	1,253	0	0	(2,284)	0	0
GLOBAL PROGRAMMES OVERALL	1,500	0	0	0	0	1,930	0	3,430
GLOBAL PROGRAMMES	5,037	0	1,253	0	0	(354)	0	3,430
HEADQUARTERS								
DEPARTMENT OF OPERATIONS	0	0	4,895	0	0	4,895	0	0
DIV FINANCE AND SUPPLY MANAGEMENT	0	0	221	0	0	221	0	0
HEADQUARTERS	0	0	5,116	0	0	5,116	0	0
TOTAL SUPPLEMENTARY PROGRAMME FUND	206,376	0	199,003	4,497	7,548	(22,847)	58,731	55,402

Detailed statement of income and expenditure
by fund/region/country/territory
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JUNIOR PROFESSIONAL OFFICERS	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
FIELD OPERATIONS								
AFRICA								
WEST AFRICA								
WEST AFRICA OVERALL	0	0	18	0	0	0	(30)	(48)
CAMEROON	0	0	43	0	0	0	0	(43)
GHANA	0	0	178	0	0	0	(171)	(349)
GUINEA	0	0	127	0	0	0	(246)	(373)
COTE D'IVOIRE	0	0	0	0	0	0	(44)	(44)
SENEGAL	0	0	96	0	0	0	(148)	(244)
SIERRA LEONE	0	0	0	0	0	0	(123)	(123)
WEST AFRICA	0	0	462	0	0	0	(762)	(1,224)
EAST AND HORN OF AFRICA								
EAST & HORN OF AFRICA OVERALL	0	0	51	0	0	0	(50)	(101)
DJIBOUTI	0	0	0	0	0	0	(81)	(81)
ERITREA	0	0	0	0	0	0	(96)	(96)
ETHIOPIA	0	0	603	0	0	0	(1,088)	(1,691)
KENYA	0	0	400	10	0	0	(785)	(1,176)
SOMALIA	0	0	70	0	0	0	(133)	(203)
SUDAN	0	0	268	8	0	0	(143)	(403)
UGANDA	0	0	348	6	0	0	(564)	(906)
EAST AND HORN OF AFRICA	0	0	1,741	24	0	0	(2,940)	(4,657)
CENTRAL AFRICA AND GREAT LAKES								
CENTRAL AFRICA & GREAT LAKES	0	0	9	0	0	0	0	(9)
BURUNDI	0	0	11	0	0	0	0	(11)
CHAD	0	0	165	0	0	0	(120)	(285)
REPUBLIC OF THE CONGO	0	0	123	0	0	0	(106)	(228)
DEMOCRATIC REP OF THE CONGO	0	0	95	7	0	0	(34)	(123)
RWANDA	0	0	94	0	0	0	(123)	(217)
UNITED REPUBLIC OF TANZANIA	0	0	373	0	0	0	(563)	(936)
CENTRAL AFRICA AND GREAT LAKES	0	0	870	7	0	0	(946)	(1,809)
SOUTHERN AFRICA								
SOUTHERN AFRICA OVERALL	0	0	8	0	0	0	(9)	(16)
ANGOLA	0	0	119	0	0	0	(352)	(471)
MALAWI	0	0	13	0	0	0	(50)	(62)
MOZAMBIQUE	0	0	102	0	0	0	(149)	(251)
NAMIBIA	0	0	0	0	0	0	(28)	(28)
SOUTH AFRICA	0	0	119	0	0	0	(291)	(409)
ZAMBIA	0	0	158	1	0	0	(396)	(553)
ZIMBABWE	0	0	69	0	0	0	(111)	(180)
SOUTHERN AFRICA	0	0	586	1	0	0	(1,386)	(1,970)
AFRICA	**0**	**0**	**3,659**	**32**	**0**	**0**	**(6,033)**	**(9,660)**
CASWANAME								
CASWANAME OVERALL								
CASWANAME OVERALL	0	0	28	0	0	0	(5)	(33)
CASWANAME OVERALL	0	0	28	0	0	0	(5)	(33)
NORTH AFRICA								
ALGERIA	0	0	85	0	0	0	0	(85)
MAURITANIA	0	0	84	0	0	0	(22)	(106)
NORTH AFRICA	0	0	169	0	0	0	(22)	(191)
MIDDLE EAST								
EGYPT	0	0	122	3	0	0	(133)	(252)
JORDAN	0	0	73	0	0	0	(114)	(187)
SYRIAN ARAB REPUBLIC	0	0	0	0	0	0	(82)	(82)
YEMEN	0	0	68	3	0	0	(84)	(149)
MIDDLE EAST	0	0	264	6	0	0	(413)	(670)
SOUTH-WEST ASIA								
AFGHANISTAN	0	0	325	0	0	0	(371)	(696)
ISLAMIC REPUBLIC OF IRAN	0	0	59	0	0	0	(171)	(230)
PAKISTAN	0	0	73	0	0	0	0	(73)
SOUTH-WEST ASIA	0	0	457	0	0	0	(542)	(999)
CASWANAME	**0**	**0**	**918**	**6**	**0**	**0**	**(981)**	**(1,893)**
ASIA AND THE PACIFIC								
ASIA AND PACIFIC OVERALL								
ASIA PACIFIC OVERALL	0	0	18	0	0	0	(26)	(44)
ASIA AND PACIFIC OVERALL	0	0	18	0	0	0	(26)	(44)
SOUTH ASIA								
BANGLADESH	0	0	0	0	0	0	(148)	(148)
INDIA	0	0	96	0	0	0	(166)	(262)
SRI LANKA	0	0	143	2	0	0	(301)	(442)
NEPAL	0	0	275	8	0	0	(374)	(642)
SOUTH ASIA	0	0	514	10	0	0	(989)	(1,493)

Detailed statement of income and expenditure
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JUNIOR PROFESSIONAL OFFICERS	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
EAST ASIA AND THE PACIFIC								
CHINA	0	0	88	0	0	0	(281)	(369)
INDONESIA	0	0	0	0	0	0	(1)	(1)
CAMBODIA	0	0	74	0	0	0	(113)	(187)
MALAYSIA	0	0	1	0	0	0	(83)	(84)
MYANMAR	0	0	75	0	0	0	(314)	(389)
THAILAND	0	0	356	7	0	0	(503)	(852)
EAST ASIA AND THE PACIFIC	0	0	595	7	0	0	(1,295)	(1,883)
ASIA AND THE PACIFIC	**0**	**0**	**1,127**	**16**	**0**	**0**	**(2,310)**	**(3,421)**
EUROPE								
EUROPE OVERALL								
EUROPE OVERALL	0	0	2	0	0	0	(61)	(93)
EUROPE OVERALL	0	0	32	0	0	0	(61)	(93)
EASTERN EUROPE								
ARMENIA	0	0	0	0	0	0	(68)	(68)
AZERBAIJAN	0	0	87	0	0	0	(249)	(336)
GEORGIA	0	0	82	0	0	0	(87)	(169)
RUSSIAN FEDERATION	0	0	273	0	0	0	(509)	(782)
EASTERN EUROPE	0	0	441	0	0	0	(914)	(1,355)
CENTRAL EUROPE								
CYPRUS	0	0	85	0	0	0	(17)	(102)
CZECH REPUBLIC	0	0	0	0	0	0	(85)	(85)
SLOVENIA	0	0	68	0	0	0	(147)	(215)
TURKEY	0	0	78	0	0	0	(258)	(336)
CENTRAL EUROPE	0	0	230	0	0	0	(508)	(738)
WESTERN EUROPE								
BELGIUM	0	0	0	0	0	0	(43)	(43)
SWITZERLAND	0	0	70	0	0	0	(71)	(142)
WESTERN EUROPE	0	0	70	0	0	0	(114)	(185)
SOUTH EASTERN EUROPE								
SOUTH EASTERN EUROPE OVERALL	0	0	0	0	0	0	(6)	(6)
BOSNIA AND HERZEGOVINA	0	0	167	0	0	0	(596)	(763)
CROATIA	0	0	0	0	0	0	(41)	(41)
THE FYR MACEDONIA	0	0	79	0	0	0	(140)	(219)
MONTENEGRO	0	0	31	0	0	0	0	(31)
SERBIA	0	0	84	0	0	0	(217)	(301)
SOUTH EASTERN EUROPE	0	0	361	0	0	0	(999)	(1,360)
EUROPE	**0**	**0**	**1,135**	**0**	**0**	**0**	**(2,596)**	**(3,731)**
AMERICAS								
AMERICAS OVERALL								
AMERICAS OVERALL	0	0	4	0	0	0	(9)	(13)
AMERICAS OVERALL	0	0	4	0	0	0	(9)	(13)
NORTHERN SOUTH AMERICA								
VENEZUELA REGIONAL OFFICE	0	0	150	10	0	0	(125)	(265)
ECUADOR	0	0	82	0	0	0	0	(82)
COLOMBIA	0	0	43	0	0	0	(148)	(190)
COSTA RICA	0	0	32	0	0	0	0	(32)
NORTHERN SOUTH AMERICA	0	0	306	10	0	0	(273)	(569)
NORTH AMERICA AND CARIBBEAN								
UNITED STATES OF AMERICA	0	0	138	0	0	0	(383)	(520)
NORTH AMERICA AND CARIBBEAN	0	0	138	0	0	0	(383)	(520)
AMERICAS	**0**	**0**	**448**	**10**	**0**	**0**	**(665)**	**(1,102)**
FIELD OPERATIONS	**0**	**0**	**7,287**	**65**	**0**	**0**	**(12,586)**	**(19,807)**
GLOBAL PROGRAMMES								
DEPARTMENT OF OPERATIONS	0	0	246	1	0	0	(136)	(382)
OTHER GLOBAL PROGRAMMES	10,264	0	0	(152)	0	(1,000)	18,247	27,359
GLOBAL PROGRAMMES OVERALL	0	0	0	0	0	0	5,919	5,919
GLOBAL PROGRAMMES	**10,264**	**0**	**246**	**(151)**	**0**	**(1,000)**	**24,029**	**32,895**
HEADQUARTERS								
EXECUTIVE OFFICE	0	0	210	2	0	0	(438)	(646)
DIV INT PROTECTION SERVICES	0	0	502	5	0	0	(1,065)	(1,561)
DIV EXTERNAL RELATIONS	0	0	606	5	0	0	(1,399)	(2,000)
DEPARTMENT OF OPERATIONS	0	0	819	0	0	0	(984)	(1,803)
DIV HUMAN RESOURCES MANAGEMENT	0	0	21	2	0	0	(209)	(228)
DIV FINANCE AND SUPPLY MANAGEMENT	0	0	145	0	0	0	(224)	(369)
HEADQUARTERS	**0**	**0**	**2,304**	**14**	**0**	**0**	**(4,319)**	**(6,608)**
OVERALL	**0**	**0**	**0**	**0**	**0**	**0**	**297**	**297**
TOTAL JUNIOR PROFESSIONAL OFFICERS	**10,264**	**0**	**9,837**	**(72)**	**0**	**(1,000)**	**7,422**	**6,777**

Detailed statement of assets, liabilities, and reserves and fund balances
by fund/region/country/territory
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(in thousands of United States Dollars)

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ANNUAL PROGRAMME FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities, Reserves and Fund Balances
FIELD OPERATIONS							
AFRICA							
AFRICA OVERALL							
AFRICA OVERALL	(526)	526	0	0	0	0	0
AFRICA OVERALL	(526)	526	0	0	0	0	0
WEST AFRICA							
WEST AFRICA OVERALL	766	808	1,574	786	0	788	1,574
BENIN	6	55	60	80	(19)	0	60
BURKINA FASO	1	0	1	0	1	0	1
CAMEROON	96	23	119	47	72	0	119
GAMBIA	(15)	37	22	23	(1)	0	22
GHANA	103	260	362	126	54	182	362
GUINEA	190	326	516	460	56	0	516
COTE D'IVOIRE	170	154	324	296	28	0	324
LIBERIA	816	1,414	2,229	1,870	214	145	2,229
MALI	(84)	91	7	0	7	0	7
NIGER	0	0	0	0	0	0	0
NIGERIA	111	43	154	36	17	101	154
SENEGAL	55	26	82	2	51	29	82
SIERRA LEONE	(514)	933	420	296	124	0	420
TOGO	0	0	(1)	0	(1)	0	(1)
CAPE VERDE	0	0	0	0	0	0	0
GUINEA-BISSAU	(7)	0	(7)	0	(7)	0	(7)
WEST AFRICA	1,694	4,169	5,863	4,022	596	1,245	5,863
EAST AND HORN OF AFRICA							
EAST & HORN OF AFRICA OVERALL	0	0	0	0	0	0	0
DJIBOUTI	61	131	192	160	32	0	192
ERITREA	(545)	635	89	92	(10)	7	89
ETHIOPIA	311	466	777	463	142	172	777
KENYA	2,572	2,310	4,882	4,635	144	103	4,882
SOMALIA	(11)	756	746	252	22	471	746
SUDAN	7,426	2,076	9,502	6,819	411	2,272	9,502
UGANDA	1,013	439	1,452	546	13	894	1,452
EAST AND HORN OF AFRICA	10,828	6,813	17,640	12,968	754	3,918	17,640
CENTRAL AFRICA AND GREAT LAKES							
CENTRAL AFRICA & GREAT LAKES	(197)	1,316	1,119	0	0	1,119	1,119
CENTRAL AFRICAN REPUBLIC	160	161	321	150	14	157	321
COUNTRIES IN CENTRAL AFRICA	222	2	224	224	0	0	224
GABON	387	190	578	182	232	164	578
BURUNDI	200	1,051	1,251	966	96	189	1,251
CHAD	2,515	5,707	8,222	5,931	(132)	2,423	8,222
REPUBLIC OF THE CONGO	127	105	232	186	46	0	232
DEMOCRATIC REP OF THE CONGO	(454)	2,163	1,708	521	403	785	1,708
RWANDA	18	166	184	18	16	149	184
UNITED REPUBLIC OF TANZANIA	(2,011)	4,214	2,203	1,231	255	717	2,203
CENTRAL AFRICA AND GREAT LAKES	967	15,074	16,042	9,408	930	5,704	16,042
SOUTHERN AFRICA							
ANGOLA	1,269	1,194	2,463	2,083	232	148	2,463
BOTSWANA	144	75	219	44	106	69	219
MALAWI	104	66	170	135	35	0	170
MOZAMBIQUE	188	52	241	67	142	32	241
NAMIBIA	290	30	320	72	248	0	320
SOUTH AFRICA	265	50	315	269	14	33	315
SWAZILAND	4	0	4	0	4	0	4
ZAMBIA	500	171	671	490	108	73	671
ZIMBABWE	14	1	15	0	15	0	15
SOUTHERN AFRICA	2,779	1,641	4,419	3,161	904	354	4,419
AFRICA	**15,741**	**28,223**	**43,965**	**29,559**	**3,183**	**11,222**	**[illegible]**

Detailed statement of assets, liabilities, and reserves and fund balances
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(In thousands of United States Dollars)

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ANNUAL PROGRAMME FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities, Reserves and Fund Balances
CASWANAME							
NORTH AFRICA							
NORTH AFRICA OVERALL	(320)	484	165	83	0	82	165
ALGERIA	1,002	835	1,837	1,572	40	224	1,837
LIBYAN ARAB JAMAHIRIYA	18	59	76	20	56	0	76
MAURITANIA	(15)	41	26	0	0	26	26
MOROCCO	(174)	234	60	33	28	0	60
TUNISIA	(23)	30	7	6	1	0	7
WESTERN SAHARA (Conf Bld Measures)	48	16	63	0	63	0	63
NORTH AFRICA	535	1,699	2,234	1,714	189	332	2,234
MIDDLE EAST							
EGYPT	(12)	1,146	1,134	636	17	481	1,134
IRAQ	417	36	453	13	440	0	453
JORDAN	(424)	762	338	74	227	36	338
KUWAIT	79	19	98	0	98	0	98
LEBANON	340	41	381	172	35	174	381
SAUDI ARABIA	(57)	72	15	9	5	0	15
SYRIAN ARAB REPUBLIC	(716)	734	18	5	(6)	19	18
YEMEN	(62)	228	166	79	82	6	166
ISRAEL	36	0	36	36	0	0	36
UNITED ARAB EMIRATES	(5)	26	22	22	0	0	22
MIDDLE EAST	(404)	3,062	2,658	1,045	897	716	2,658
SOUTH-WEST ASIA							
SOUTH-WEST ASIA OVERALL	885	55	940	0	0	940	940
AFGHANISTAN	(844)	3,442	2,598	2,367	11	219	2,598
ISLAMIC REPUBLIC OF IRAN	2,085	84	2,169	1,238	804	127	2,169
PAKISTAN	273	3,589	3,862	1,286	2,570	7	3,862
SOUTH-WEST ASIA	2,399	7,170	9,569	4,891	3,385	1,293	9,569
CENTRAL ASIA							
CENTRAL ASIA OVERALL	(445)	593	148	59	0	89	148
KAZAKHSTAN	(3)	78	75	51	0	23	75
KYRGYSTAN	26	43	68	2	21	45	68
TAJIKISTAN	(34)	189	156	152	4	0	156
TURKMENISTAN	28	0	28	0	21	7	28
UZBEKISTAN	9	0	9	8	2	0	9
CENTRAL ASIA	(418)	903	485	272	49	164	485
CASWANAME	**2,112**	**12,835**	**14,947**	**7,922**	**4,520**	**2,505**	**14,947**
SOUTH ASIA							
BANGLADESH	(522)	528	6	4	2	0	6
INDIA	136	49	184	52	72	60	184
SRI LANKA	2,637	1,439	4,075	1,002	535	2,539	4,075
NEPAL	(1,780)	1,774	(6)	54	(60)	0	(6)
SOUTH ASIA	470	3,789	4,260	1,112	549	2,598	4,260
EAST ASIA AND THE PACIFIC							
AUSTRALIA	1	17	18	4	14	0	18
CHINA	18	127	145	43	102	0	145
INDONESIA	(291)	386	95	54	40	0	95
JAPAN	(3)	(2)	(5)	7	(11)	0	(5)
CAMBODIA	7	6	13	10	3	0	13
REPUBLIC OF KOREA	(6)	60	54	19	35	0	54
LAO PEOPLE'S DEMOCRATIC REPUBLIC	6	0	6	0	6	0	6
MALAYSIA	21	67	87	50	37	0	87
MONGOLIA	121	(8)	112	0	10	102	112
MYANMAR	(528)	613	85	81	4	0	85
PHILIPPINES	(169)	172	2	0	2	0	2
PAPUA NEW GUINEA	122	8	130	142	(12)	0	130
THAILAND	1,358	773	2,131	126	427	1,577	2,131
TIMOR-LESTE	(26)	67	41	39	2	0	41
VIET NAM	88	86	174	28	140	6	174
SINGAPORE	69	0	69	0	69	0	69
OTHER COUNTRIES EAST ASIA	0	0	0	0	0	0	0
EAST ASIA AND THE PACIFIC	786	2,371	3,157	602	870	1,685	3,157
ASIA AND THE PACIFIC	**1,256**	**6,161**	**7,417**	**1,715**	**1,419**	**4,283**	**7,417**

Detailed statement of assets, liabilities, and reserves and fund balances
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(in thousands of United States Dollars)

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ANNUAL PROGRAMME FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities, Reserves and Fund Balances
EUROPE							
EASTERN EUROPE							
EASTERN EUROPE OVERALL	726	(550)	177	4	0	172	177
ARMENIA	12	5	17	11	6	0	17
AZERBAIJAN	(22)	144	122	3	119	0	122
BELARUS	(97)	130	33	30	3	0	33
GEORGIA	549	229	778	109	44	625	778
MOLDOVA	(76)	187	111	64	47	0	111
RUSSIAN FEDERATION	(603)	921	319	116	203	0	319
UKRAINE	42	219	261	30	50	180	261
EASTERN EUROPE	532	1,286	1,817	367	472	978	1,817
CENTRAL EUROPE							
OTHER COUNTRIES IN CENTRAL EUROPE	21	0	21	21	0	0	21
CENT EUROPE AND BALTIC STATES	0	0	0	0	0	0	0
BULGARIA	2	18	21	8	13	0	21
CYPRUS	7	0	7	4	3	0	7
CZECH REPUBLIC	(21)	51	31	59	(28)	0	31
HUNGARY	31	39	70	51	19	0	70
POLAND	3	6	9	0	9	0	9
ROMANIA	(32)	48	15	6	10	0	15
SLOVAK REPUBLIC	37	(1)	36	30	6	0	36
SLOVENIA	(12)	12	(0)	3	(3)	0	(0)
TURKEY	(583)	802	219	94	79	46	219
CENTRAL EUROPE	(547)	975	428	275	107	46	428
WESTERN EUROPE							
AUSTRIA	23	62	85	72	13	0	85
BELGIUM	(67)	89	23	12	11	0	23
FRANCE	51	14	65	6	59	0	65
UNITED KINGDOM	(60)	199	139	5	63	70	139
GERMANY	121	27	148	1	147	0	148
GREECE	(11)	61	50	59	(8)	0	50
IRELAND	(40)	43	3	0	3	0	3
ITALY	(97)	193	95	164	(69)	0	95
NETHERLANDS	(3)	3	0	0	0	0	0
SPAIN	69	23	92	23	60	9	92
SWEDEN	(26)	25	(1)	0	(2)	0	(1)
SWITZERLAND	107	5	112	35	77	0	112
WESTERN EUROPE	67	746	812	379	355	79	812
SOUTH EASTERN EUROPE							
SOUTH EASTERN EUROPE OVERALL	(33)	33	0	0	0	0	0
ALBANIA	(359)	365	6	4	3	0	6
BOSNIA AND HERZEGOVINA	(46)	659	612	408	204	0	612
CROATIA	(395)	421	26	25	1	0	26
THE FYR MACEDONIA	(50)	162	112	55	57	0	112
MONTENEGRO	6	11	18	18	0	0	18
SERBIA	1,204	284	1,488	310	189	990	1,488
SOUTH EASTERN EUROPE	328	1,935	2,263	820	453	990	2,263
EUROPE	**379**	**4,941**	**5,321**	**1,843**	**1,387**	**2,092**	**5,321**
AMERICAS							
NORTHERN SOUTH AMERICA							
NORTHERN SOUTH AMERICA OVERALL	(823)	823	0	0	0	0	0
VENEZUELA REGIONAL OFFICE	(68)	108	42	26	16	0	42
ECUADOR	137	484	620	141	11	469	620
COLOMBIA	(285)	513	227	40	33	155	227
COSTA RICA	19	0	19	11	8	0	19
PANAMA	87	10	97	0	7	90	97
NORTHERN SOUTH AMERICA	(931)	1,937	1,006	217	75	714	1,006
SOUTHERN SOUTH AMERICA							
SOUTHERN SOUTH AMERICA OVERALL	10	0	10	10	0	0	10
ARGENTINA REGIONAL OFFICE	(56)	47	(9)	0	(9)	0	(9)
BRAZIL	97	(48)	48	7	41	0	48
CHILE	2	7	9	0	9	0	9
PERU	(0)	0	0	0	0	0	0
SOUTHERN SOUTH AMERICA	53	6	59	18	41	0	59

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ANNUAL PROGRAMME FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities, Reserves and Fund Balances
NORTH AMERICA AND CARIBBEAN							
NORTH AMERICA & THE CARIBBEAN	41	0	41	0	0	41	41
CANADA	(31)	363	332	339	(8)	0	332
UNITED STATES OF AMERICA	(243)	2,575	2,331	2,486	(154)	0	2,331
NORTH AMERICA AND CARIBBEAN	(234)	2,938	2,704	2,825	(162)	41	2,704
CENTRAL AMERICA AND MEXICO							
CENTRAL AMERICA OVERALL	(6)	8	2	2	0	0	2
MEXICO REGIONAL OFFICE	20	58	78	62	16	0	78
GUATEMALA	(1)	4	2	0	2	0	2
CENTRAL AMERICA AND MEXICO	13	70	82	64	19	0	82
AMERICAS	**(1,100)**	**4,950**	**3,850**	**3,123**	**(28)**	**755**	**3,850**
FIELD OPERATIONS	**18,388**	**57,111**	**75,499**	**44,161**	**10,482**	**20,856**	**75,499**
GLOBAL PROGRAMMES							
EXECUTIVE DIRECTION AND MGT	9	0	9	9	0	0	9
DIV INT PROTECTION SERVICES	767	1,496	2,263	407	0	1,856	2,263
DIV EXTERNAL RELATIONS	1,207	(1)	1,206	1,023	0	183	1,206
DIV INFO. SYSTEMS & TELECOMS	2,077	3	2,079	1,701	0	378	2,079
DEPARTMENT OF OPERATIONS	15,425	147	15,572	4,930	5,581	5,061	15,572
DIV HUMAN RESOURCES MGT	2,123	3	2,125	2,125	0	0	2,125
DIV FINANCE AND SUPPLY MGT	1,021	0	1,021	1,021	0	0	1,021
GLOBAL PROGRAMMES OVERALL	329	1	330	0	330	0	330
GLOBAL PROGRAMMES	**22,956**	**1,649**	**24,605**	**11,217**	**5,911**	**7,478**	**24,605**
HEADQUARTERS							
EXECUTIVE OFFICE	836	0	836	379	0	456	836
DIV INT PROTECTION SERVICES	140	11	151	42	109	0	151
DIV EXTERNAL RELATIONS	176	0	176	176	0	0	176
DIV INFO. SYSTEMS & TELECOMS	2,222	(5)	2,217	2,217	0	0	2,217
DEPARTMENT OF OPERATIONS	(96)	125	29	29	0	0	29
DIV HUMAN RESOURCES MGT	113	32	145	242	(96)	0	145
DIV FINANCE AND SUPPLY MGT	24,876	17,982	42,858	9,872	32,986	0	42,858
OTHER HQ SECTIONS	(4)	4	0	0	0	0	0
HEADQUARTERS	**28,263**	**18,149**	**46,412**	**12,957**	**32,999**	**456**	**46,412**
UNEARMARKED	**20,140**	**9,910**	**30,050**	**0**	**0**	**30,050**	**30,050**
TOTAL ANNUAL PROGRAMME FUND	**89,748**	**86,818**	**176,566**	**68,334**	**49,392**	**58,840**	**176,566**

Detailed statement of assets, liabilities, and reserves and fund balances
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(In thousands of United States Dollars)

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UN REGULAR BUDGET FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities, Reserves and Fund Balances
HEADQUARTERS							
EXECUTIVE OFFICE	(9,552)	0	(9,552)	0	0	(9,552)	(9,552)
DIV EXTERNAL RELATIONS	(17,832)	0	(17,832)	0	0	(17,832)	(17,832)
DIV INFO. SYSTEMS & TELECOMS	(15,676)	0	(15,676)	0	0	(15,676)	(15,676)
DIV HUMAN RESOURCES MGT	(18,156)	0	(18,156)	0	0	(18,156)	(18,156)
DIV FINANCE AND SUPPLY MGT	(35,749)	0	(35,749)	0	0	(36,524)	(35,749)
HEADQUARTERS OVERALL	96,964	776	97,740	0	775	97,740	97,740
HEADQUARTERS	**0**	**776**	**775**	**0**	**775**	**0**	**775**
OVERALL	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL UN REGULAR BUDGET FUND	**0**	**775**	**775**	**0**	**775**	**0**	**775**

Detailed statement of assets, liabilities, and reserves and fund balances
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SUPPLEMENTARY PROGRAMME FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities, Reserves and Fund Balances
FIELD OPERATIONS							
AFRICA							
WEST AFRICA							
WEST AFRICA OVERALL	(2)	2	0	0	0	0	0
COTE D'IVOIRE	462	0	462	177	0	285	462
LIBERIA	5,748	2,293	8,041	456	0	7,585	8,041
NIGERIA	0	0	0	0	0	0	0
SENEGAL	0	0	0	0	0	0	0
SIERRA LEONE	(301)	301	0	0	0	0	0
WEST AFRICA	5,907	2,596	8,503	634	0	7,870	8,503
EAST AND HORN OF AFRICA							
ETHIOPIA	83	0	83	83	0	(0)	83
KENYA	434	0	434	434	0	(0)	434
SOMALIA	2,515	0	2,515	0	0	2,515	2,515
SUDAN	12,786	3,674	16,460	3,636	0	12,824	16,460
UGANDA	3,323	913	4,236	855	0	3,381	4,236
EAST AND HORN OF AFRICA	19,142	4,587	23,729	5,009	0	18,721	23,729
CENTRAL AFRICA AND GREAT LAKES							
CENTRAL AFRICAN REPUBLIC	540	0	540	540	0	(0)	540
CHAD	871	1,971	2,842	497	0	2,345	2,842
REPUBLIC OF THE CONGO	(120)	229	109	109	0	0	109
DEMOCRATIC REP OF THE CONGO	11,953	1,760	13,714	4,392	0	9,322	13,714
UNITED REPUBLIC OF TANZANIA	(45)	241	196	196	0	0	196
CENTRAL AFRICA AND GREAT LAKES	13,199	4,201	17,400	5,733	0	11,667	17,400
SOUTHERN AFRICA							
ZAMBIA	161	0	161	37	124	0	161
SOUTHERN AFRICA	161	0	161	37	124	0	161
AFRICA	**38,409**	**11,384**	**49,793**	**11,412**	**124**	**38,258**	**49,793**
CASWANAME							
CASWANAME OVERALL	3,451	0	3,451	0	0	3,451	3,451
NORTH AFRICA							
NORTH AFRICA OVERALL	67	0	67	0	0	67	67
WESTERN SAHARA (Conf Bld Measures)	(329)	329	0	0	0	0	0
NORTH AFRICA	(262)	329	67	0	0	67	67
MIDDLE EAST							
MIDDLE EAST OVERALL	477	1,779	2,256	2,256	0	0	2,256
IRAQ	13	3	16	16	0	0	16
JORDAN	7	0	7	7	0	0	7
LEBANON	2,885	250	3,135	186	0	2,948	3,135
SYRIAN ARAB REPUBLIC	3	0	3	3	0	0	3
MIDDLE EAST	3,384	2,032	5,417	2,468	0	2,948	5,417
SOUTH-WEST ASIA							
ISLAMIC REPUBLIC OF IRAN	4	0	4	4	0	0	4
PAKISTAN	1,834	176	2,010	27	0	1,983	2,010
SOUTH-WEST ASIA	1,838	176	2,015	31	0	1,983	2,015
CASWANAME	**5,412**	**2,538**	**10,949**	**2,500**	**0**	**8,450**	**10,949**
ASIA AND THE PACIFIC							
ASIA AND PACIFIC OVERALL							
ASIA PACIFIC OVERALL	3,605	5	3,610	0	0	3,610	3,610
ASIA AND PACIFIC OVERALL	3,605	5	3,610	0	0	3,610	3,610
SOUTH ASIA							
SRI LANKA	(743)	744	1	1	0	0	1
NEPAL	44	132	176	7	0	169	176
SOUTH ASIA	(699)	876	177	8	0	169	177
EAST ASIA AND THE PACIFIC							
INDONESIA	1,037	519	1,557	1,557	0	0	1,557
TIMOR-LESTE	964	395	1,359	26	0	1,333	1,359
EAST ASIA AND THE PACIFIC	2,001	914	2,916	1,583	0	1,333	2,916
ASIA AND THE PACIFIC	**4,907**	**1,795**	**6,702**	**1,591**	**0**	**5,111**	**6,702**
AMERICAS							
NORTHERN SOUTH AMERICA							
COLOMBIA	402	0	402	249	0	153	402
NORTHERN SOUTH AMERICA	402	0	402	249	0	153	402
AMERICAS	**402**	**0**	**402**	**249**	**0**	**153**	**402**
FIELD OPERATIONS	**52,130**	**15,717**	**67,846**	**15,751**	**124**	**51,972**	**67,846**
GLOBAL PROGRAMMES							
DEPARTMENT OF OPERATIONS	(746)	1	(745)	68	(813)	0	(745)
GLOBAL PROGRAMMES OVERALL	4,164	0	4,164	0	734	3,430	4,164
GLOBAL PROGRAMMES	**3,418**	**1**	**3,420**	**68**	**(79)**	**3,430**	**3,420**
TOTAL SUPPLEMENTARY PROGRAMME FUND	**55,548**	**15,719**	**71,266**	**15,819**	**45**	**55,402**	**71,266**

Detailed statement of assets, liabilities, and reserves and fund balances
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JUNIOR PROFESSIONAL OFFICERS	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities, Reserves and Fund Balances
FIELD OPERATIONS							
AFRICA							
WEST AFRICA							
WEST AFRICA OVERALL	(48)	0	(48)	0	0	(48)	(48)
CAMEROON	(43)	0	(43)	0	0	(43)	(43)
GHANA	(349)	0	(349)	0	0	(349)	(349)
GUINEA	(373)	0	(373)	0	0	(373)	(373)
COTE D'IVOIRE	(44)	0	(44)	0	0	(44)	(44)
SENEGAL	(244)	0	(244)	0	0	(244)	(244)
SIERRA LEONE	(123)	0	(123)	0	0	(123)	(123)
WEST AFRICA	**(1,224)**	**0**	**(1,224)**	**0**	**0**	**(1,224)**	**(1,224)**
EAST AND HORN OF AFRICA							
EAST & HORN OF AFRICA OVERALL	(101)	0	(101)	0	0	(101)	(101)
DJIBOUTI	(81)	0	(81)	0	0	(81)	(81)
ERITREA	(96)	0	(96)	0	0	(96)	(96)
ETHIOPIA	(1,691)	0	(1,691)	0	0	(1,691)	(1,691)
KENYA	(1,176)	0	(1,176)	0	0	(1,176)	(1,176)
SOMALIA	(203)	0	(203)	0	0	(203)	(203)
SUDAN	(403)	0	(403)	0	0	(403)	(403)
UGANDA	(906)	0	(906)	0	0	(906)	(906)
EAST AND HORN OF AFRICA	**(4,657)**	**0**	**(4,657)**	**0**	**0**	**(4,657)**	**(4,657)**
CENTRAL AFRICA AND GREAT LAKES							
CENTRAL AFRICA & GREAT LAKES	(9)	0	(9)	0	0	(9)	(9)
BURUNDI	(11)	0	(11)	0	0	(11)	(11)
CHAD	(285)	0	(285)	0	0	(285)	(285)
REPUBLIC OF THE CONGO	(228)	0	(228)	0	0	(228)	(228)
DEMOCRATIC REP OF THE CONGO	(123)	0	(123)	0	0	(123)	(123)
RWANDA	(217)	0	(217)	0	0	(217)	(217)
UNITED REPUBLIC OF TANZANIA	(936)	0	(936)	0	0	(936)	(936)
CENTRAL AFRICA AND GREAT LAKES	**(1,809)**	**0**	**(1,809)**	**0**	**0**	**(1,809)**	**(1,809)**
SOUTHERN AFRICA							
SOUTHERN AFRICA OVERALL	(16)	0	(16)	0	0	(16)	(16)
ANGOLA	(471)	0	(471)	0	0	(471)	(471)
MALAWI	(62)	0	(62)	0	0	(62)	(62)
MOZAMBIQUE	(251)	0	(251)	0	0	(251)	(251)
NAMIBIA	(28)	0	(28)	0	0	(28)	(28)
SOUTH AFRICA	(409)	0	(409)	0	0	(409)	(409)
ZAMBIA	(553)	0	(553)	0	0	(553)	(553)
ZIMBABWE	(180)	0	(180)	0	0	(180)	(180)
SOUTHERN AFRICA	**(1,970)**	**0**	**(1,970)**	**0**	**0**	**(1,970)**	**(1,970)**
AFRICA	**(9,660)**	**0**	**(9,660)**	**0**	**0**	**(9,660)**	**(9,660)**
CASWANAME							
CASWANAME OVERALL							
CASWANAME OVERALL	(33)	0	(33)	0	0	(33)	(33)
CASWANAME OVERALL	**(33)**	**0**	**(33)**	**0**	**0**	**(33)**	**(33)**
NORTH AFRICA							
ALGERIA	(85)	0	(85)	0	0	(85)	(85)
MAURITANIA	(106)	0	(106)	0	0	(106)	(106)
NORTH AFRICA	**(191)**	**0**	**(191)**	**0**	**0**	**(191)**	**(191)**
MIDDLE EAST							
EGYPT	(252)	0	(252)	0	0	(252)	(252)
JORDAN	(187)	0	(187)	0	0	(187)	(187)
SYRIAN ARAB REPUBLIC	(82)	0	(82)	0	0	(82)	(82)
YEMEN	(149)	0	(149)	0	0	(149)	(149)
MIDDLE EAST	**(670)**	**0**	**(670)**	**0**	**0**	**(670)**	**(670)**
SOUTH-WEST ASIA							
AFGHANISTAN	(696)	0	(696)	0	0	(696)	(696)
ISLAMIC REPUBLIC OF IRAN	(230)	0	(230)	0	0	(230)	(230)
PAKISTAN	(73)	0	(73)	0	0	(73)	(73)
SOUTH-WEST ASIA	**(999)**	**0**	**(999)**	**0**	**0**	**(999)**	**(999)**
CENTRAL ASIA							
TURKMENISTAN	0	0	0	0	0	0	0
CENTRAL ASIA	**0**	**0**	**0**	**0**	**0**	**0**	**0**
CASWANAME	**(1,223)**	**0**	**(1,223)**	**0**	**0**	**(1,223)**	**(1,223)**

Detailed statement of assets, liabilities, and reserves and fund balances
by fund/region/country/territory
as at 31 December 2006
(in thousands of United States Dollars)

Annex to Statement II

JUNIOR PROFESSIONAL OFFICERS	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities, Reserves and Fund Balances
ASIA AND THE PACIFIC							
ASIA AND PACIFIC OVERALL							
ASIA PACIFIC OVERALL	(44)	0	(44)	0	0	(44)	(44)
ASIA AND PACIFIC OVERALL	(44)	0	(44)	0	0	(44)	(44)
SOUTH ASIA							
BANGLADESH	(148)	0	(148)	0	0	(148)	(148)
INDIA	(262)	0	(262)	0	0	(262)	(262)
SRI LANKA	(442)	0	(442)	0	0	(442)	(442)
NEPAL	(642)	0	(642)	0	0	(642)	(642)
SOUTH ASIA	(1,493)	0	(1,493)	0	0	(1,493)	(1,493)
EAST ASIA AND THE PACIFIC							
CHINA	(369)	0	(369)	0	0	(369)	(369)
INDONESIA	(1)	0	(1)	0	0	(1)	(1)
CAMBODIA	(187)	0	(187)	0	0	(187)	(187)
MALAYSIA	(84)	0	(84)	0	0	(84)	(84)
MYANMAR	(389)	0	(389)	0	0	(389)	(389)
THAILAND	(852)	0	(852)	0	0	(852)	(852)
EAST ASIA AND THE PACIFIC	(1,883)	0	(1,883)	0	0	(1,883)	(1,883)
ASIA AND THE PACIFIC	**(3,421)**	**0**	**(3,421)**	**0**	**0**	**(3,421)**	**(3,421)**
EUROPE							
EUROPE OVERALL							
EUROPE OVERALL	(93)	0	(93)	0	0	(93)	(93)
EUROPE OVERALL	(93)	0	(93)	0	0	(93)	(93)
EASTERN EUROPE							
ARMENIA	(68)	0	(68)	0	0	(68)	(68)
AZERBAIJAN	(336)	0	(336)	0	0	(336)	(336)
GEORGIA	(169)	0	(169)	0	0	(169)	(169)
RUSSIAN FEDERATION	(782)	0	(782)	0	0	(782)	(782)
EASTERN EUROPE	(1,355)	0	(1,355)	0	0	(1,355)	(1,355)
CENTRAL EUROPE							
CYPRUS	(102)	0	(102)	0	0	(102)	(102)
CZECH REPUBLIC	(85)	0	(85)	0	0	(85)	(85)
SLOVENIA	(215)	0	(215)	0	0	(215)	(215)
TURKEY	(336)	0	(336)	0	0	(336)	(336)
CENTRAL EUROPE	(738)	0	(738)	0	0	(738)	(738)
WESTERN EUROPE							
BELGIUM	(43)	0	(43)	0	0	(43)	(43)
SWITZERLAND	(142)	0	(142)	0	0	(142)	(142)
WESTERN EUROPE	(185)	0	(185)	0	0	(185)	(185)
SOUTH EASTERN EUROPE							
SOUTH EASTERN EUROPE OVERALL	(6)	0	(6)	0	0	(6)	(6)
BOSNIA AND HERZEGOVINA	(763)	0	(763)	0	0	(763)	(763)
CROATIA	(41)	0	(41)	0	0	(41)	(41)
THE FYR MACEDONIA	(219)	0	(219)	0	0	(219)	(219)
MONTENEGRO	(31)	0	(31)	0	0	(31)	(31)
SERBIA	(301)	0	(301)	0	0	(301)	(301)
SOUTH EASTERN EUROPE	(1,360)	0	(1,360)	0	0	(1,360)	(1,360)
EUROPE	**(3,731)**	**0**	**(3,731)**	**0**	**0**	**(3,731)**	**(3,731)**
AMERICAS							
AMERICAS OVERALL							
AMERICAS OVERALL	(13)	0	(13)	0	0	(13)	(13)
AMERICAS OVERALL	(13)	0	(13)	0	0	(13)	(13)
NORTHERN SOUTH AMERICA							
VENEZUELA REGIONAL OFFICE	(265)	0	(265)	0	0	(265)	(265)
ECUADOR	(82)	0	(82)	0	0	(82)	(82)
COLOMBIA	(190)	0	(190)	0	0	(190)	(190)
COSTA RICA	(32)	0	(32)	0	0	(32)	(32)
NORTHERN SOUTH AMERICA	(569)	0	(569)	0	0	(569)	(569)
NORTH AMERICA AND CARIBBEAN							
UNITED STATES OF AMERICA	(520)	0	(520)	0	0	(520)	(520)
NORTH AMERICA AND CARIBBEAN	(520)	0	(520)	0	0	(520)	(520)
AMERICAS	**(1,102)**	**0**	**(1,102)**	**0**	**0**	**(1,102)**	**(1,102)**

Detailed statement of assets, liabilities, and reserves and fund balances
by fund/region/country/territory
as at 31 December 2006
(in thousands of United States Dollars)

Annex to Statement II

JUNIOR PROFESSIONAL OFFICERS	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities, Reserves and Fund Balances
FIELD OPERATIONS	**(19,807)**	**0**	**(19,807)**	**0**	**0**	**(19,807)**	**(19,807)**
GLOBAL PROGRAMMES							
DEPARTMENT OF OPERATIONS	(382)	0	(382)	0	0	(382)	(382)
OTHER GLOBAL PROGRAMMES	27,187	172	27,359	0	0	27,359	27,359
GLOBAL PROGRAMMES OVERALL	5,919	0	5,919	0	0	5,919	5,919
GLOBAL PROGRAMMES	**32,724**	**172**	**32,895**	**0**	**0**	**32,895**	**32,895**
HEADQUARTERS							
EXECUTIVE OFFICE	(646)	0	(646)	0	0	(646)	(646)
DIV INT PROTECTION SERVICES	(1,561)	0	(1,561)	0	0	(1,561)	(1,561)
DIV EXTERNAL RELATIONS	(2,000)	0	(2,000)	0	0	(2,000)	(2,000)
DEPARTMENT OF OPERATIONS	(1,803)	0	(1,803)	0	0	(1,803)	(1,803)
DIV HUMAN RESOURCES MANAGEMENT	(228)	0	(228)	0	0	(228)	(228)
DIV FINANCE AND SUPPLY MANAGEMENT	(369)	0	(369)	0	0	(369)	(369)
HEADQUARTERS	**(6,608)**	**0**	**(6,608)**	**0**	**0**	**(6,608)**	**(6,608)**
UNEARMARKED	**297**	**0**	**297**	**0**	**0**	**297**	**297**
TOTAL JUNIOR PROFESSIONAL OFFICERS	**6,605**	**172**	**6,777**	**0**	**0**	**6,777**	**6,777**

Appendix

Extrabudgetary in kind donations to the Office of the United Nations High Commissioner for Refugees, 2006

Donor	*United States dollars*
Government of Australia	263 500
Government of Austria	42 000
Government of Belgium	500 000
Government of France	57 971
Government of Germany	3 246 830
Government of Hungary	176 410
Government of Japan	55 320
Government of Norway	2 224 546
Government of Portugal	96 300
Government of Spain	416 337
Government of Sweden	638 607
Government of Turkey	200 000
Fuji Optical Co. Limited	146 622
Hennes & Mauritz, Austria	74 973
Lutheran World Relief	2 391 160
Miscellaneous donors, Germany	14 950
United Arab Emirates Red Crescent Society	32 475
Total	**10 578 002**

Statement of objectives and activities of the Office of the United Nations High Commissioner for Refugees

The initial mandate of the Office of the United Nations High Commissioner for Refugees (UNHCR) was defined by its statute (General Assembly resolution 428 (V)). According to the statute, the United Nations High Commissioner for Refugees, acting under the authority of the General Assembly, shall assume the function of providing international protection, under the auspices of the United Nations, to refugees who fall within the scope of the statute, and of seeking durable solutions to their plight.

Since 1950, the General Assembly has broadened the mandate of the High Commissioner to include a number of other groups, such as returnees, whom UNHCR may assist, and whose safety and well-being it may monitor upon their return (General Assembly resolution 40/118). In addition, on the basis of specific requests from the Secretary-General or the competent principal organs of the United Nations, and with the consent of the State concerned, UNHCR provides humanitarian assistance and protection to internally displaced persons (General Assembly resolution 48/116). Through various resolutions the Assembly has also tasked UNHCR with contributing to the prevention and reduction of statelessness and further protecting stateless persons. As regards the assistance activities of UNHCR, the basic provisions of the statute were expanded by General Assembly resolution 832 (IX).

Notes to the financial statements

Note 1
Office of the United Nations High Commissioner for Refugees and its activities

The Office of the United Nations High Commissioner for Refugees (UNHCR) was established by the General Assembly in its resolution 319 A (IV) of 3 December 1949. Its statute was approved by the Assembly in resolution 428 (V) of 14 December 1950.

The overall objectives of UNHCR are to provide international protection to refugees and to seek durable solutions to refugee problems. UNHCR seeks to safeguard the fundamental principles of asylum and non-refoulement and to ensure that the basic rights of refugees are respected and that they are treated in a dignified and humane manner. UNHCR has also developed, at the request of the General Assembly and the Governments concerned, substantial material assistance programmes to meet refugee needs. Subsequent General Assembly and Economic and Social Council resolutions, as well as Executive Committee conclusions and decisions, have called on the Office, in the context of its basic mandate, to assist other groups of persons regarded as falling within the area of concern of the High Commissioner.

The High Commissioner reports annually to the General Assembly through the Economic and Social Council. An Executive Committee of the High Commissioner's Programme was established pursuant to General Assembly resolution 1166 (XII) of 26 November 1957 to advise the High Commissioner in the exercise of his or her functions and to approve the use of voluntary funds made available to the High Commissioner. The annual cycle of meetings of the Executive Committee consists of one annual plenary session and a number of intersessional meetings of the Standing Committee of the Whole. In 2006 the Executive Committee consisted of 70 member countries. Each year the report on the session of the Executive Committee is submitted to the General Assembly as an addendum to the annual report of the High Commissioner.

Note 2
Summary of significant accounting policies

(a) Financial rules for voluntary funds

The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules for Voluntary Funds Administered by the High Commissioner (A/AC.96/503/Rev.7), approved by the Executive Committee at its fiftieth session, hereinafter referred to as the Financial Rules. The financial statements and schedules also conform to the common accounting standards for the United Nations system (A/48/530, annex), as noted by the General Assembly in its resolution 48/216 C and as subsequently revised.

The financial year for the voluntary funds administered by the High Commissioner for Refugees is from 1 January to 31 December.

(b) Fund accounting

The accounts of UNHCR are maintained on a "fund accounting" basis. Separate funds for general and special purposes are established in accordance with the Financial Rules.

Each fund is maintained as a distinct financial and accounting entity with separate self-balancing double-entry groups of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

Transfers within the same fund or allocations between different funds can be authorized by the High Commissioner, in accordance with the Financial Rules.

(c) Use of estimates

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Estimates are used in the context of expenditure recognition, in accordance with accrual accounting principles, in particular, but not exclusively, at the end of the financial period to determine the amounts to be retained in respect of unliquidated obligations.

(d) Funds

Funds reported in the accounts are the following:

(i) The Working Capital and Guarantee Fund, which has an established ceiling of $50 million approved by the Executive Committee and is maintained by income from interest on invested funds and savings from prior years' programmes. The Fund is utilized to replenish the Annual Programme Fund and to meet essential payments for projects pending receipt of contributions pledged or anticipated;

(ii) The Annual Programme Fund, which covers the financial requirements that are approved annually by the Executive Committee for programmed activities for individual countries or areas and for certain costs incurred by Headquarters. It also includes operational reserves from which the High Commissioner may make allocations to other parts of the annual programme budget and to supplementary programmes;

(iii) The United Nations Regular Budget Fund, which covers staff and other management and administration costs as determined under the statute of the Office (see General Assembly resolution 428 (V), annex, para. 20);

(iv) The Supplementary Programme Fund, which accounts for moneys available for activities arising after the approval of the annual programme budget and that cannot be fully funded from the operational reserve. When supplementary programmes become part of the annual programme budget, the respective balances of the supplementary programme are transferred to the Annual Programme Fund. Some 7 per cent of all contributions towards the supplementary programme budget are transferred to the Annual Programme Fund to cover administrative costs in support of the supplementary programmes;

(v) The Junior Professional Officers Fund, which covers financial activities exclusively aimed at the recruitment, training and development of young professionals sponsored by various Governments;

(vi) The Medical Insurance Plan, which was established by the General Assembly at its forty-first session in accordance with United Nations staff regulation 6.2. The objective of the fund is to assist subscribers and eligible family members in meeting expenses incurred for certain health services, facilities and supplies arising out of sickness, accident or maternity. The Plan is maintained by premiums from field staff and proportional contributions from UNHCR, as well as by interest income. Payments are based on claims processed during the year to cover field staff medical costs. Coverage under the Plan is limited to locally recruited General Service staff members and National Professional Officers in the field. All other staff members are covered by the United Nations Office at Geneva insurance scheme, the United Nations Staff Mutual Insurance Society (UNSMIS), whose operations are reflected in the United Nations financial statements.

(e) Translation of currency

The accounts are presented in United States dollars. In the field offices, the accounts may be maintained in the national currency of the country concerned. All transactions are translated into United States dollars using the United Nations operational rates of exchange, as established by the United Nations Controller, in effect at the date of the transaction. At the balance sheet date, all asset and liability balances are revalued using the United Nations official exchange rate as at 31 December.

(f) Voluntary contributions and pledges

Voluntary contributions from Member States and other donors are recorded as income upon receipt or on the basis of a written pledge from the donor. Pledges from Governments are fully recognized as income at the time of acceptance of the pledge. In the interest of prudent financial management, up to one half of the value of firm pledges made by organizations of established repute are recognized as income at the time the pledge is accepted.

Contributions in kind are classified either as budgetary or extrabudgetary. Budgetary contributions in kind replace commodities that have been budgeted for and that would have been purchased by UNHCR or one of its implementing partners in the normal execution of the programme. Contributions in kind are recorded in the accounts, at fair market value, when the goods or services are received. Extrabudgetary in kind contributions are those for which UNHCR has not made a budgetary provision. These are offers of additional materials or services that are considered by UNHCR to be complementary to programmed activities and in line with the mandate of the Organization. Extrabudgetary contributions in kind are not recorded in the accounts but are listed in the appendix to the financial statements.

Cash received against pledges is recorded at the United States dollar equivalent, calculated using the United Nations operational rate of exchange prevailing on the date of receipt, as explained in note 2 (e) above.

Pledges due are written off after five years unless the donor has reconfirmed the commitment in writing not more than 18 months before the end of the accounting period.

(g) Interest income

Interest income includes all interest from various bank accounts and investment income earned on invested funds. Financial rule 9.3 specifies the conditions for recording of investment income, which provides, inter alia, that income from investments shall be credited to the Annual Programme Fund, unless required to maintain the Working Capital and Guarantee Fund.

(h) Currency-exchange adjustments

Currency-exchange adjustments include exchange losses and gains on transactions resulting from differences between prevailing market rates and the United Nations operational rate of exchange, and losses and gains from the revaluation of year-end asset and liability balances based on the United Nations operational rate of exchange. All realized and unrealized gains and losses are accounted for under the Working Capital and Guarantee Fund.

(i) Miscellaneous income

Miscellaneous income includes proceeds from the sale of used or surplus non-expendable property.

(j) Expenditure

Expenditure reflects the amounts obligated according to article 8 of the Financial Rules. The High Commissioner may incur obligations for the implementation of programmes to the extent that moneys and governmental pledges are available in the appropriate fund or account. Whenever possible and appropriate, the implementation of projects is entrusted to implementing partners, e.g., governmental, intergovernmental or non-governmental bodies, private firms or individual experts, in accordance with the terms of an agreement or a formal exchange of letters. Projects are implemented in accordance with the terms of a letter of instruction to the responsible officer or organizational unit of UNHCR.

(k) Deferred charges

In accordance with the United Nations system accounting standards, the organization has recorded commitments incurred against future financial periods as deferred charges (see note 14, "Other assets").

(l) Ex gratia payments

The granting of ex gratia payments is governed by rule 10.5 of the Financial Rules. Ex gratia payments are approved by the Controller up to an amount not exceeding $5,000, when such payments are considered desirable in the interest of the organization. Payments over $5,000 require the personal approval of the High Commissioner. Any statement of ex gratia payments is submitted to the Board of Auditors with the annual accounts.

(m) Write-offs

Write-offs due to loss of cash or of the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. Write-offs are recorded as expenditures. The write-off of losses of UNHCR property is governed by financial rule 10.7, which provides that the Controller may authorize such, for amounts up to $10,000, after a full investigation of each case. Amounts over $10,000 require the approval of the High Commissioner. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

(n) Provision for doubtful accounts receivable

Provision is made for accounts receivables for which no reasonable expectation of recovery exists. Provisions are expensed as charges to prior years' expenditure.

(o) Non-expendable property

The definition of non-expendable property is assets with an original purchase price greater than or equal to $1,500 and a useful life greater than or equal to five years, and all special items. Special items include vehicles, computer equipment, plant and equipment, boats, telecommunications equipment, security equipment and generators, with a minimum acquisition value of $100.

In accordance with United Nations system accounting standards, non-expendable property purchased with UNHCR voluntary funds is not recorded on the balance sheet, but is charged as expenditure to the appropriate project in the year of acquisition. Supplementary records are maintained to manage non-expendable property valued therein at the United States dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. Depreciation is computed using the straight-line method over the estimated useful life of the asset.

Note 3
United Nations regular budget

Regular budget income in 2006 amounted to $30,720,504, composed of $30,681,300 in remittances received during 2006, together with a balance due from the 2005 allocation of $39,204. Expenditure in 2006 amounted to $31,458,354, of which $27,862,244 covered staff costs, including the posts of the High Commissioner and the Deputy High Commissioner, and $3,596,110 covered other management and administration costs.

Note 4
Transfers between programmes and funds

(a) In line with note 2 (d) (iv), an amount of $14,244,308 was transferred from the Supplementary Programme Fund to the Annual Programme Fund. This amount corresponded to 7 per cent of all contributions towards the supplementary programme budget, to cover administrative costs incurred in the annual programme in support of the supplementary programmes during 2006. In addition, a net amount of $2,689,491 was transferred from supplementary programme activities subsequently mainstreamed into the annual programme.

(b) An amount of $5,912,738 was transferred from the Supplementary Programme Fund into the Annual Programme Fund, of which $5,151,533 corresponded to 2005 tsunami contributions.

(c) In line with financial rules 6.3 and 6.4 (ii), an amount of $12,245,847 was repaid from the Annual Programme Fund to the Working Capital Guarantee Fund in 2006.

(d) An amount of $1 million was transferred from the Junior Professional Officers Fund to the Annual Programme Fund, in respect of support costs incurred by UNHCR in the management of the Junior Professional Officers Fund.

Note 5
Breakdown of expenditure

Table 1 shows the total UNHCR expenditure in 2006, broken down between funds and category:

Table 1
Expenditure of the Office of the United Nations High Commissioner for Refugees in 2006
(Thousands of United States dollars)

Fund	*Programme*	*Programme support*	*Management and administration*	*Total*
Annual Programme Fund	570 280	246 032	47 117	863 429
United Nations Regular Budget Fund	0	0	31 458	31 458
Supplementary Programme Fund	180 194	15 808	0	196 003
Subtotal	**750 474**	**261 840**	**78 575**	**1 090 890**
Junior Professional Officers Fund				9 837
Medical Insurance Plan				2 423
Working Capital and Guarantee Fund				1 134
Total				**1 104 284**

(a) Expenditure under the "programme" heading corresponds to the direct financial inputs used to achieve the objectives of a specific project or programme, including the costs of staff, consultant experts, supplies and equipment, subcontracts, cash assistance and training, and instalments disbursed to implementing partners. Implementing partners are required to report on their disbursements against instalments received from UNHCR in accordance with the terms and conditions of implementing-partner agreements. In 2006, UNHCR disbursed a total of $315,315,721 as instalments to implementing partners, of which $204,883,426 had been reported as expended as at 31 December 2006, leaving a balance of $110,432,295 for which implementing partners will submit reports in 2007. In addition, $10,020,010 in instalments was included in end-of-year commitments, as that amount had not been paid as at 31 December 2006. Of the 2006 expenditures reported by implementing partners against UNHCR instalments, an amount of $108,636,550 corresponded to salaries and other staff costs.

(b) Expenditure under the "programme support" heading corresponds to the costs of organizational units whose primary functions are the formulation, development, delivery and evaluation of UNHCR programmes, including those that provide backstopping of programmes on a technical, thematic, geographic, logistical or administrative basis.

(c) Expenditure under the "management and administration" heading corresponds to the costs of organizational units whose primary function is the maintenance of the identity, direction, welfare and security of UNHCR staff, including the units that carry out the function of executive direction, organizational policy formulation and evaluation, external relations, information and administration.

(d) Table 2 shows the expenditure, by region, of the Junior Professional Officers Fund during 2006.

Table 2
Junior Professional Officers Fund
(Thousands of United States dollars)

Region	
Africa	3 659
Central Asia, South-West Asia, North Africa and the Middle East	918
Asia and the Pacific	1 127
Europe	1 135
Americas	448
Global programmes	246
Headquarters	2 304
Total	**9 837**

(e) In 2006, the Medical Insurance Plan received a total income of $4,649,763 from staff premiums and proportional contributions from UNHCR and $1,039,884 in interest earned. Under the Plan, UNHCR paid out to its subscribers an amount of $2,423,343 in respect of their claims.

Note 6
Provision for accounts receivable

Accounts receivable are presented in statement II, net of a provision of $6,944,547 for doubtful accounts receivable, as shown in table 3.

Table 3
Provision for accounts receivable
(Thousands of United States dollars)

	Provisions as at 31 December 2005	*Reduction*	*Reclassify*	*New provisions*	*Provisions as at 31 December 2006*
Implementing partners	1 681	0	(14)	0	1 667
Value added tax	2 725	(5)	14	2 072	4 806
Bank balances	217	0	0	0	217
Staff	119	0	0	136	255
Total	**4 742**	**(5)**	**0**	**2 208**	**6 945**

Note 7
Write-offs during 2006

During 2006, UNHCR had to write off liquid assets totalling $275,989 in respect of unrecoverable amounts due from operational partners and cash losses that occurred in various field locations. Further amounts with a current value of $755,004 were written off during 2006 in respect of non-expendable property and inventory assets that had already been expensed.

Note 8
Ex gratia payments

In 2006, UNHCR made ex gratia payments amounting to $32,761 in accordance with financial rule 10.5.

Note 9
Cash and term deposits

The amount shown in statement II for cash and term deposits represents the total of all cash balances (including funds held in non-convertible currencies), net of any negative bank balances. Table 4 (a) shows the breakdown between current and deposit accounts as at 31 December for each year from 2002 to 2006.

Table 4
(a) Current and deposit accounts as at 31 December 2006
(Thousands of United States dollars)

	2002	*2003*	*2004*	*2005*	*2006*
Cash deposit on 31 December					
Cash and current accounts	29 425	65 825	69 047	41 715	20 047
48-hour account	2 989	1 124	0	0	0
Deposit accounts	106 315	124 823	78 129	91 620	205 239
Total	**138 729**	**191 772**	**147 176**	**133 335**	**225 286**

	2002	2003	2004	2005	2006
Average in hand during year					
In current accounts	88 007	106 503	84 666	78 895	136 019
Invested (call and time deposits, securities)	63 686	62 025	48 797	42 335	46 270
Total	**151 693**	**168 528**	**133 463**	**121 230**	**182 289**
Interest earned					
On current accounts	1 399	1 004	968	1 565	3 194
On invested funds	2 006	1 508	849	1 121	2 038
Total	**3 405**	**2 512**	**1 817**	**2 686**	**5 232**
Average rate of interest earned (percentage):					
On funds in hand and bank	2.24	1.49	1.14	1.98	2.35
On invested funds	3.15	2.43	1.74	2.65	4.40

(b) Cash and term deposits as at 31 December 2006

Banks	*Period*	*Rate (annual percentage)*	*Maturity*	*Deposit (Thousands of United States dollars)*	*Accrued interest*
Citicorp Banking Corp, Jersey	14 days	5.32	5 January 2007	30 000	44
Citicorp Banking Corp, Jersey	14 days	5.32	12 January 2007	30 000	13
Lloyds TSB Bank Plc, London	14 days	5.25	5 January 2007	30 000	44
UBS AG, Zurich	14 days	5.25	12 January 2007	20 000	9
Total				**110 000**	**110**

(c) Non-convertible currencies held at 31 December 2006

Country	*Currency*	*Equivalent in thousands of United States dollars*
Afghanistan	Afghani	10
Albania	Lek	3
Angola	Kwanza	133
Azerbaijan	Manat	8
Bosnia and Herzegovina	Convertible mark	547
Burundi	Franc	455
Colombia	Peso	193
Eritrea	Nafka	68
Ethiopia	Birr	26
Iraq	Dinar	1

Country	*Currency*	*Equivalent in thousands of United States dollars*
Myanmar	Kyat	2
Nigeria	Naira	339
Sudan	Dinar	334
Syrian Arab Republic	Pound	57
Turkmenistan	Manat	10
Total		**2 186**

Note 10
Voluntary contributions receivable

The voluntary contributions receivable balance in statement II represents contributions outstanding from donors after year-end currency revaluation, the details of which are reflected in schedule 1 for 2006 and schedule 2 for prior years. The ageing of contributions receivable is shown in table 5. Unrealized gains as at 31 December 2006 amounted to $2,809,425 (in 2005, unrealized losses were $2,160,577).

Table 5
Ageing of contributions receivable
(Thousands of United States dollars)

	2006	*2005*
Current year	48 984	62 014
2005	11 080	17 152
2004	2 740	249
2003	7	1 503
2002	941	1 085
2001		
Total	**63 753**	**82 002**

Note 11
Voluntary contributions pledged for the 2007 annual programme budget

During the annual pledging conference in December 2006, governmental donors to UNHCR pledged $393,811,600 towards the 2007 annual programme budget. Consistent with prudent accounting principles, those pledges will be recognized as income in 2007 and have not been accounted for in the 2006 financial statements as deferred income.

Note 12
Due from United Nations and other agencies

The amounts due from United Nations and other agencies in statement II are shown in table 6.

Table 6
Amounts due from United Nations and other agencies
(Thousands of United States dollars)

United Nations Development Programme[a]	436[a]
Japan International Cooperation Agency	229
Office of the United Nations Security Coordinator	172
United Nations Headquarters	133
Office for the Coordination of Humanitarian Affairs	76
World Health Organization	30
United Nations Department of Safety and Security	24
International Labour Organization	13
World Food Programme	12
Others	13
Total	**1 139**

[a] Includes transactions under review by the United Nations Development Programme at the time of closure of UNHCR accounts.

Note 13
Other receivables

The amounts in statement II under other receivables represent payroll and staff-related entitlements and other elements pending settlement or recovery, as shown in table 7.

Table 7
Other receivables
(Thousands of United States dollars)

Education-grant advances	9 396
Salary advances	6 304
Value added tax refundable	2 454
Rental advances	1 309
Field operational advances	1 226
Travel advances	907
Inter-fund receivables	775[a]
Deposits with suppliers and others	496
Bank provision	(217)
Total	**22 652**

[a] Corresponds to an outstanding contribution receivable under the United Nations regular budget.

The total loans to UNHCR refundable as at 31 December 2006 amount to $192,296 in respect of loans made to, or on behalf of, refugees and still refundable to UNHCR as at 31 December 2006. During 2006, repayments of $373,042 were received net of agencies' collection fees and charges. Those loans were fully expensed in the years in which they were made and only memorandum accounts are maintained in UNHCR accounts.

Note 14
Other assets

The balance of $13,122,085 under other assets in statement II includes charges incurred against future years.

Note 15
Non-expendable property

As at 31 December 2006, the acquisition value of non-expendable property recorded was $363,821,749 and the depreciated value was $95,833,733.

As at 31 December 2005, the acquisition value of non-expendable property was $372,347,983 and the depreciated value was $101,389,185.

Note 16
Accounts payable

The amount under accounts payable in statement II represents liabilities to suppliers and other elements pending settlement, as shown in table 8.

Table 8
Accounts payable
(Thousands of United States dollars)

Commercial suppliers	7 369
Payroll and other staff-related entitlements	5 702
Assorted payables and suspense accounts	2 938
Inter-fund payable for regular budget	775[a]
United Nations Headquarters	55
United Nations Office at Geneva	21
Total	**16 860**

[a] Corresponds to an outstanding contribution receivable under the United Nations regular budget.

Note 17
Liabilities for end-of-service and post-retirement benefits

In accordance with common United Nations practice, UNHCR has not provided for any accrued or future liability for after-service health insurance costs or for other types of end-of-service payments that fall due when staff members leave the organization. Such expenses are provided for in the relevant programme

budgets, and the actual costs incurred in each financial period are reported as current-year expenditure.

(a) *After-service health insurance.* The organization's liability for after-service health insurance has been estimated by a consulting actuary. On the basis of the actuary's study, it is estimated that the UNHCR liability for after service health insurance as at 31 December 2006 is as shown in table 9.

Table 9
Liability for after-service health insurance as at 31 December 2006

	Present value of future benefits	*Accrued liability*
Gross liability	480 304	344 407
Offset from retiree contributions	113 557	79 729
Net liability	366 747	264 678

The present value of future benefits is the discounted value of all benefits, less retiree contributions, to be paid in the future to all current retirees and active staff expected to retire. The accrued liabilities represent that portion of the present value of benefits that has accrued from the staff member's date of entry on duty until the valuation date. An active staff member's benefit is fully accrued when that staff member has reached the date of full eligibility for after-service benefits. Thus, for retirees and active staff members who are eligible to retire with benefits, the present value of future benefits and accrued liability are equal. The liabilities were valued on the basis of a discount rate of 5.5 per cent.

(b) *Accrued annual leave.* Terminating staff are entitled to be paid for any unused leave days they may have accrued up to a maximum limit of 60 days. The organization's total liability for such unpaid accrued leave compensation is estimated to be $31.7 million.

(c) *Termination benefits.* In line with the Staff Regulations and Rules of the United Nations, some staff members are entitled to repatriation grants and related relocation costs upon their termination from the organization based on the number of years of service. The organization's total liability as at 31 December 2006 for such unpaid repatriation and relocation entitlements is estimated to be $150.4 million. This estimate has been based on the actual number of UNHCR staff by duty station and on averages for salaries and years of service.

(d) *Pension plan.* UNHCR is a participating member organization in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a fully funded defined benefit plan. The financial obligation of the organization to the Pension Fund consists of its mandated contribution at the rate established by the Assembly, together with any share of any actuarial deficiency payments under article 26 of the Regulations of the Fund. Such deficiency payments are payable only if and when the Assembly has invoked the provision of article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as at the valuation date. At

the time of writing, the Assembly has not invoked that provision. The result of the actuarial valuation as at 31 December 2005 was an actuarial surplus of 1.29 per cent of pensionable remuneration.

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